Travel Policies and Procedures Manual

University of Massachusetts
Central Administration

January 2015
The travel policies and procedures explained in this manual pertain to all Umass Central Administration employees and non-employees. These policies and procedures have been developed to help the traveler expedite the process of traveling while following the guidelines set out in Doc. T92-031 by the University of Massachusetts Board of Trustees.
I. General

The University’s travel policy provides for necessary and reasonable travel expenses incurred for authorized University business. The intent of these guidelines is that payment be fair, equitable, and efficient for both the traveler and the University. These guidelines have been designed to be easy to understand and administer.

The University recognizes that employees who travel from home on authorized business must forego their living accommodations and may forfeit personal time. Accordingly, the University will assume the cost of appropriate accommodations. However, such accommodations are not intended to be perquisites and the University reserves the right to deny reimbursement of expenses that are considered lavish, extravagant, or are unsupported by required documentation.

II. Scope

These guidelines apply to all travel expenses regardless of the source of funds. At their discretion, University campuses and departments may impose more restrictive guidelines for budgetary or control reasons.

III. Purpose

The purpose of these guidelines includes:

- Providing guidance to travelers, travel arrangers, approvers, and auditors on cost-effective management of travel expenses.
- Defining the responsibility and accountability of the traveler and the authorizer of University business travel.
- Defining the consequences of not adhering to the guidelines.
- Setting the rates of reimbursement for mileage and meal per diems for employee and Trustee travel on University business.

IV. Authorization and Responsibility

**Traveler**

A traveler on University-related business has the responsibility to act prudently and incur expenses that are necessary, appropriate, and reasonable. Travel arrangements should use the most cost-efficient means available to meet the programmatic requirements of the trip. The traveler is responsible for prompt submission of travel-related expenses.

**Department**

Authority and responsibility for approval and control of travel by employees rests with the supervisor or manager of the account to which the expense is to be charged, usually the department head, or Principal Investigator for sponsored projects. Travel expenses are payable only when required approval(s) are appropriately obtained. Employees may not authorize travel or approve travel expenses for themselves.
V. Accountability

Departments
Accountability for carrying out the University travel guidelines rests with the department head, or Principal Investigator for sponsored projects. Required documentation of travel expenses will be retained in accordance with the written procedures adopted by the campus, and is subject to audit.

Traveler
Travelers are liable for overpayments that may be discovered in a post-audit review. Discovery of fraudulent practice by travelers while on authorized University business is cause for dismissal as well as other consequences that may be determined.

VI. Training
Each campus is responsible for providing training and explaining the University Travel Guidelines to the traveler, travel arrangers, and departmental staff responsible and accountable for the travel guidelines. The training program is intended to explain and illustrate current travel guidelines and procedures and any changes made to these rules. Travelers, travel arrangers, and departmental staff responsible and accountable for the travel guidelines are expected to complete the training program and keep themselves current with changes in the guidelines.

VII. Rates

Per Diem Meal Allowance
The treasurer shall promulgate and keep current a Travel Reimbursement Rate Table showing allowances for meals.

Personal Vehicle Use
Reimbursement for personal vehicle use will be reimbursed at the then current rate established by the United States Internal Revenue Service, which rate shall be deemed to include the cost of fuel and other operating expenses of the motor vehicle. The treasurer will promulgate changes to vehicle reimbursement rates as necessary.

VIII. Written Procedures
Each campus shall establish written procedures to implement these guidelines. The campus shall provide these procedures to the Vice President for Management and Fiscal Affairs and Treasurer. At a minimum, the campus procedures shall contain approval and documentation requirements for:

- Authorization to Travel
- Prepaid expenses and Cash Advances
- Local Travel
- Air Travel – Commercial/Foreign/Frequent Flyer Programs
- Cancellation Penalties
- Ground Transportation – Private Automobile/Rental Cars
- Authorized Use of State Vehicles (Where Applicable)
- Reporting Car Accidents Related to State Vehicles
- Lodging and Meal Guidelines
- Miscellaneous Expenses
- Travel Expenses of Spouse and Others
- Special Travel (Interview and Student)
- Travel Expense Report
- Required Receipts and Lost Receipts
- Commitment to Timely Reimbursements
- Foreign Travel

Exceptions to the above-described procedures require the approval of the appropriate dean or vice chancellor.
IX. Exceptions

Exceptions to the above travel guidelines require the approval of the President.
Travel Policy Standards

Below are the Travel Policy Standards distributed by the Senior Vice President for Administration & Finance and Treasurer on September 18, 2013, effective October, 1, 2013. The Travel Policy and Procedures Manual was updated in accordance with these standards.

Title: Travel Policy Standards

Related Policy Number: Doc T-92-031 (Appendix B)   Functional Area: Fiscal Affairs

Effective: 10/1/2013

Responsible Official: Senior Vice President for Administration & Finance and Treasurer

Last Reviewed/Updated: 09/03/2014

I. INTRODUCTION

The Board of Trustees has assigned to the President and Chancellor of each campus general responsibility for the approval and control of travel by employees, and the President shall establish written standards to implement the Travel Policy. Campuses must establish written campus travel guidelines within the scope of the University Policy regarding travel. Campus guidelines and procedures may be more, but not less, restrictive.

The University's travel policy provides for necessary and reasonable travel expenses incurred for authorized University business. The intent of these standards is that payment be fair, equitable, and efficient for both the traveler and the University. These standards have been designed to be easy to understand and administer.

II. TRAVEL POLICY

The Travel Policy (T92-031, Appendix B) and these standards establish authorization, approval, responsibility, training, reimbursement rates and general documentation and reporting requirements for travel while on University business. Section III defines the standard for satisfying the requirements of the following policy:

A. This policy has been established to provide standards that ensure economical travel on University business while maintaining the necessary controls, accountability and compliance with applicable federal and state laws, and administrative efficiency.
B. This policy pertains to all employees, Trustees and non-employees traveling on University business regardless of source of funds.

C. Travel expenses must be approved by a person who has the authority to approve or deny payment of the travel expenses. Delegation of approval authority should not create a situation where an employee is approving the expenses of their supervisor or another employee of equal or higher position without appropriate authorization. Campuses/departments have the discretion to require their employees to obtain preapproval for in-state travel. For all out of state and in-state with overnight travel pre approval is required.

D. All employees are required to obtain approval prior to any international travel. The President will get approval from the Board Chair and the Chancellors from the President.

E. If travelers are traveling internationally, it is recommended that they fully document their itinerary with their travel office and follow all established rules specific to Export Control. Fully documented travel plans allow the University to provide insurance and other coverage as appropriate.

F. For both domestic and international travel, the University travel program is to be used wherever possible in order to obtain lowest cost fair; access to airport, hotel and other travel related amenities; and to provide travel emergency support.

G. Reimbursement for travel under this policy is designed to comply with the accountable plan rules of the Internal Revenue Service (IRS) as contained in Publication 463 “Travel, Entertainment, Gift and Car Expenses”. Compliance with the accountable plan rules permits the University to provide reimbursement for business related travel expenses on a non-taxable basis. Employees, and other authorized individuals, who incur travel expenses while conducting official University business may be reimbursed for all reasonable and necessary expenses in accordance with this policy, and the Standards established by the President of the University.

H. Travelers and management are responsible for ensuring that travel expenses are for valid University business-related purposes; are in accordance with University policies and procedures; and are a prudent and judicious use of University funds.

I. Employees and non-employees traveling on University business are expected to choose the most economical mode of transportation that meets the traveler's scheduling and business needs and University policy.

J. University employees receiving a promotional item (including hotel rewards, rental car program, frequent flyer miles, upgrades, or access to carrier club or facilities) as a result of using travel or transportation services obtained at the University’s expense may retain the promotional item for personal use if the promotional item is obtained under the same terms as those offered to the general public and at no additional cost to the University.

K. All travel expenses incurred by travelers must be substantiated and documented in accordance with University policy, standards, applicable federal and state laws and campus guidelines.

L. In circumstances where a traveler’s expenses have been paid by the University (via Procard/Travel Card, reimbursement, etc.) and a third party for the same travel expenses, the traveler will ensure that the duplicate reimbursement is returned to the University within 30 days of the receipt of the duplicate payment.
M. Travelers traveling on sponsored funds should follow the most restrictive applicable policy (University policy or sponsor rules).

N. Approvers are responsible for validating that all expenses comply with University policy and standards, are a prudent and judicious use of University funds, are adequately documented, and are submitted and accounted for in a timely manner. Travelers are responsible for any late fees or items of a personal nature incurred while traveling.

O. Travel expenses for non-university employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions, and students are reimbursed in accordance with this policy. Reimbursements which exceed the provisions established for employees shall require the advanced authorization of the Vice President or Vice Chancellor for Administration and Finance.

III. STANDARDS STATEMENT

The University recognizes that employees who travel from home on authorized business must forego their living accommodations and may forfeit personal time. Accordingly, the University will assume the cost of appropriate accommodations. However, such accommodations are not intended to be perquisites and the University reserves the right to deny reimbursement of expenses that are considered lavish, extravagant, or are unsupported by required documentation.

Authorization, Approval and Responsibility

1. President/Chancellor

   It is the responsibility of the President/Chancellor to implement and administer the provisions of the Travel Policy in all areas under his or her jurisdiction. At a minimum, the President/Chancellor shall:

   a. Inform all members of the faculty and administration of their obligations for all employee, Trustee and student travel expenditures under the control of their respective departments or units.

   b. Issue written instructions relating to the approval and control of travel expenditures.

   c. Establish approval and documentation requirements and allowable cost rules for travel, hotel, and food expenditures.

   d. Designate the campus officer responsible for the control of employee and student travel expenditures.

   e. The President shall issue instructions regarding Trustee travel and designate an officer responsible for coordinating the same.

2. Campus Fiscal Staff

   Authority and responsibility for approval and control of travel by employees may be delegated. The campus is responsible for issuing appropriate delegation authorization. Travel expenses are payable only when required approval(s) are appropriately
obtained either by signature or electronically. Employees may not authorize travel or approve travel expenses for themselves, a supervisor or other employees of equal or higher position without appropriate campus authorization.

Accountability for administering the requirements of the travel policy rests with the individual approving the travel. Required documentation of travel expenses will be physically retained or imaged in accordance with the written procedures adopted by the campus, and is subject to audit.

3. Traveler

A traveler on University-related business is expected to exercise prudent and judicious care when incurring expenses which are necessary, appropriate, and reasonable. Travel arrangements should use the most cost-efficient means available to meet the programmatic requirements of the trip. The traveler is responsible for prompt submission of travel-related expenses and accounting for any advances received.

Travelers are responsible for the expenses incurred and are liable for overpayments that may be discovered in a post-audit review. Discovery of any fraudulent practice by travelers while on authorized University business is cause for dismissal, as well as other consequences that may be required by the University or law enforcement authorities.

A. Training

Each campus is responsible for providing training and support to the traveler, travel arrangers, and departmental staff responsible and accountable for the travel guidelines. The training program should explain and illustrate current travel procedures and practices, and any changes made to these rules.

Travelers, travel arrangers, and departmental staff responsible and accountable for the travel guidelines are expected to complete the training program and keep themselves current with changes in the guidelines.

B. Rates

1. Per Diem Meal Allowance

   The Treasurer shall promulgate and keep current a Travel Reimbursement Rate Table showing allowances for meals.

2. Personal Vehicle Use

   Reimbursement for personal vehicle use will be reimbursed at the then current rate established by the United States Internal Revenue Service, which rate shall be deemed to include the cost of fuel and other operating expenses of the motor vehicle. The Treasurer will promulgate changes to vehicle reimbursement rates as necessary.

IV. RELATED PROCEDURES, FORMS, AND OTHER RESOURCES

Each campus shall establish written procedures to implement these standards. The campus shall provide these procedures to the University Controller. At a minimum, the campus procedures shall contain approval and documentation requirements for:
A. Authorization to Travel
B. Prepaid expenses and Cash Advances (if allowed)
C. Local Travel
D. Air Travel - Commercial/Foreign/Frequent Flyer Programs
E. Cancellation Penalties
F. Ground Transportation - Private Automobile/Rental Cars
G. Authorized Use of State Vehicles (Where Applicable)
H. Reporting Car Accidents Related to State Vehicles
I. Lodging and Meal Guidelines
J. Miscellaneous Expenses
K. Travel Expenses of Spouses and Others
L. Special Travel (Interview/Student/Recruiting)
M. Travel Expense Report
N. Required Receipts and Lost Receipts
O. Commitment to Timely Reimbursement
P. Foreign Travel
General Expense Procedures

Travel is a necessary operation of the University. The University has no intention of denying any employee reimbursement for official University travel. Similarly, the University does not intend to compensate employees for the inconvenience of travel, per se, or for personal (non-University) expenses incurred while traveling on behalf of the University. Travel expenses must be directly related to the University's interest. When deciding whether or not to request reimbursement for an item, an employee should be able to answer yes to each of the following questions:

1. Was the expenditure necessary to the conduct of University business?

2. Would a prudent employee have incurred this expense?

3. Did I actually spend this amount of money?

4. Is it reasonable to request and to expect travel reimbursement?

Questionable items must be resolved with the appropriate Business Manager or Vice President and with the Controller’s Office before the expense is incurred.

The University has implemented a new Travel Program which is to be used for both foreign and domestic travel in order to obtain lowest cost fares, access to airport, hotel and other travel related amenities; and to provide travel emergency support.

There are two vendors to facilitate travel arrangements; Egencia is the on-line booking option. This is to be used for simple point to point domestic reservations along with Amtrak, hotel and car reservations. The Travel Collaborative is the live agent booking option. This should be used for all international travel reservations, complex travel arrangements; meaning visits to two or more cities, or for any traveler who would like personalized service.

Travel Authorization

All out-of-state, overnight travel must be pre-approved. A Travel Authorization must be completed by the traveler and approved by their direct supervisor and the fund administrator before any travel arrangements are made.

Pre-approval is also required for all in-state, overnight travel. A Travel Authorization is not required, an email pre-approval by the traveler’s direct supervisor and the fund administrator is sufficient. When creating an on-line expense report after the trip is complete, the email pre-approval must be attached along with the receipts. An exemption for the pre-approval requirement for in-state, overnight travel will be made for those required to attend University related meetings.
**Timeliness of Travel Submissions**

All travel expense reimbursements to employees must be accounted for within “a reasonable period of time” of when the expense was incurred. For IRS purposes, a reasonable amount of time is considered to be 120 days. Accordingly, all reimbursement requests must be received within 120 days of when the expense was incurred. Travel Reimbursement requests that are submitted after 120 days will still be accepted but the IRS requires that the reimbursement be treated as taxable to the individual receiving payment. This will result in those amounts being taxed and will be added to the taxable gross income on the employees W-2.

**Travel Status**

Unless they are attending a local conference or retreat, employees are considered to be on travel status only if they are traveling on approved University business away from both home and the traveler’s normal campus address. For the purpose of clarifying policy for out of state, overnight travel, “away” will be defined as a distance of fifty miles. This means that an employee may be reimbursed for both lodging and meals only if the destination is fifty miles or more from either the employee’s home or assigned campus address.

When personal and business travel is combined, expenses must be clearly documented and may not exceed the lowest available cost of a direct or uninterrupted route. If the traveler uses an indirect route or interrupts travel for personal convenience, any additional expenses incurred are the sole responsibility of the traveler.

**Spousal Travel/Domestic Partner Travel**

Travel expenses for an employee’s spouse/domestic partner are not reimbursable except as allowed in specific campus policies such as the University Executive Compensation Policy.

- When an employee traveler and a guest occupy a double room, the single room rate will be reimbursed and must be noted as such on the travel expense voucher.
- Airline mileage and other fares will only be reimbursed at an amount equal to the most economical direct route.

**Non-Employees**

Travel expenses for non-employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions, and students are reimbursed in accordance with this policy. Reimbursements which exceed the provisions established for employees shall require the advanced authorization of the Vice President or Vice Chancellor for Administration and Finance.

Non-employees must be made aware of this policy prior to doing business with the university if expense reimbursement is anticipated.
Ground Transportation

Travelers are expected to utilize the least expensive, most direct, and efficient means of transportation available. This includes rental vehicles, University-owned vehicles, taxis, limousines, and transporter services.

Employees traveling to the same destination should consider sharing ground transportation when possible.

Personal Vehicle

Personal use of automobiles is permitted and reimbursed on a mileage basis at the effective Internal Revenue Service mileage rate. The current reimbursement rate as of January 1, 2015 is $0.57.5 per mile. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, depreciation, and insurance. No reimbursement will be made for vehicle repair costs regardless of whether it results from the traveler's act or acts of others.

Below are mileage charts from the Shrewsbury (333 South St.) and Boston (225 Franklin St.) locations to the Umass campuses.

### Boston Mileage

<table>
<thead>
<tr>
<th>Location</th>
<th>Designate</th>
<th>Mileage</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>One way</td>
</tr>
<tr>
<td>Amherst</td>
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<td>95</td>
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<tr>
<td>Boston - Campus</td>
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<td>4</td>
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<tr>
<td>Dartmouth</td>
<td>UMD</td>
<td>60</td>
</tr>
<tr>
<td>Hadley</td>
<td>UM-Hadley</td>
<td>105</td>
</tr>
<tr>
<td>Lowell</td>
<td>UML</td>
<td>33</td>
</tr>
<tr>
<td>Worcester</td>
<td>UMW</td>
<td>43</td>
</tr>
<tr>
<td>Shrewsbury</td>
<td>SHREW</td>
<td>40</td>
</tr>
<tr>
<td>Springfield Center</td>
<td>SPRING</td>
<td>90</td>
</tr>
</tbody>
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### Shrewsbury Mileage

<table>
<thead>
<tr>
<th>Location</th>
<th>Designate</th>
<th>Mileage</th>
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<tr>
<td></td>
<td></td>
<td>One Way</td>
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<tr>
<td>Amherst</td>
<td>UMA</td>
<td>78</td>
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<tr>
<td>Boston Campus</td>
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<td>Dartmouth</td>
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<td>Worcester</td>
<td>UMW</td>
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<tr>
<td>225 Franklin St</td>
<td>PO- Boston</td>
<td>40</td>
</tr>
<tr>
<td>Springfield Center</td>
<td>SPRING</td>
<td>57</td>
</tr>
</tbody>
</table>
In addition to the standard mileage allowance, tolls and parking fees are also reimbursable expenses.

The University will not reimburse employees for parking tickets, fines for moving violations or vehicle towing charges.

Mileage is measured from the employee’s home to the destination and return. Or, from the University or Department Address to the destination and return, whichever is less. Mileage between an employee's residence and place of work is not reimbursed.

When **two or more passengers** travel in one private automobile on official University business, only one employee may claim reimbursement for mileage.

Personal vehicles may used in lieu of commercial airline travel. Mileage will be reimbursed at the established current rate but should cost the university no more than the commercial coach/economy airline fare. Similarly, transportation by bus, train, or other means will be reimbursed for the actual cost but no more than the commercial coach/economy airline fare.

**University Vehicle**

When available, the traveler should utilize state owned vehicles. Any operator driving a University-owned vehicle must be employed by, or working on behalf of, the University. The operator must also have a valid driver's license, comply with all traffic laws, and obtain approval as required by the department who owns the vehicle. University-owned vehicles are to be used for official business only. Operators of such vehicles should only transport passengers who are also traveling on official business.

A mileage log must be maintained for each University-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading.

Reimbursement will be allowed for necessary expenses incurred while using a University-owned vehicle. These include: fuel, oil, windshield washer fluid, parking fees, toll charges, and reasonable charges for car washing. **All fuel receipts for state vehicles that are submitted for reimbursement must have the vehicle registration number written on the receipt.**

**Taxi/Limousine/Transporter Services**

The costs of taxis or other transportation to and from hotels, airports, or railroad stations in connection with business activities is reimbursable. The costs of limousine or transporter services are allowed as a reimbursable expense only if the cost is less than, or equal to, the cost of a customary taxi charge. Long-term airport parking should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges would exceed the cost of a round-trip taxi or limousine service.
Rental Vehicles

The use of a rental car should be justified as an economical and/or business necessity. Travelers will be reimbursed for the rental of a compact, economy, or mid-sized car. Travelers who choose to upgrade to a full-size, luxury, or sport utility vehicle will not be reimbursed for the difference in price unless the traveler provides a specific business or medical reason for the upgrade, which must be explained on the expense reimbursement or Procard log.

Reimbursable items include the rental fee, fuel charges, tolls, and parking.

Non-reimbursable items include tickets, fines, and car repairs.

Vehicle Insurance Information

In general, there are two types of insurance needed for a vehicle. Liability Insurance and Physical Damage Insurance (Collision and Comprehensive).

Rented Vehicles

**Liability Insurance**—The University has a hired and non-owned Liability insurance policy for vehicles rented for University business. We have a generic Certificate of Insurance to evidence this coverage. We can also request a specific Certificate of Insurance if needed. This policy has a $1,000,000 combined single limit for bodily injury and/or property damage. When renting a car for University business, you should decline additional liability insurance offered by the rental company. Be sure the renter has a copy of the Certificate of Insurance with him when he/she is leaving and renting a vehicle as it may be required. This policy is generally an excess policy to cover any damages in excess of the rental company's liability insurance limits.

**Physical Damage**—The vehicle also needs to be covered by Physical Damage Coverage (Collision and Comprehensive). The University does not have this insurance coverage for rented vehicles. If you are using a Purchase Order, a credit card not issued by UMass, or if renting anything over 8+ passenger van, the general policy is to purchase the Physical Damage Coverage from the rental company. If you are using a UMass Corporate Travel credit card, and are renting a car or less than 8 passenger van, check the terms of your specific credit card as it may have the insurance included. If so, then you can waive the Physical Damage insurance. If in doubt, the Physical Damage Insurance is a good protection at usually a low daily rate. If the Physical Damage coverage is not purchased, then the University would be required to pay for any applicable damages to the rented vehicle.

Owned vehicles

The University of Massachusetts is self-insured in accordance with Chapter 258 of the Massachusetts General Laws for automobile liability with respect to vehicles that are owned by the University. The University is self insured for both Liability and Physical Damage. Visit [www.umassp.edu/treasurer](http://www.umassp.edu/treasurer) for more information.
**Leased Vehicles**
University leased vehicles carry full liability and collision coverage as required by the leasing company.

**Non (University)-Owned Vehicle**
If an employee uses their personal car on University business and is in an accident, their personal insurance is primary and they are responsible for any deductibles. If their personal insurance limits are exhausted, the University has an excess policy that could then be available.

Employees should contact the University Treasurer's Office when involved in an accident on University business.

**Air Travel**

Travelers are expected to book the lowest-priced economy class rates available. It is the responsibility of the traveler to obtain the most economical airfare available consistent with the purpose of the trip. Whenever possible, travelers should take advantage of discounts and purchase airline tickets 30 days in advance, whenever possible. The University will not reimburse upgrades to Business and First Class seating, larger/more room seat fees, early bird check-in fees, or preferred seating fees without a clear business need or medical/physical reason. Travelers who choose to upgrade must pay the difference between the lowest priced nonstop economy class fare and the final fare. Complete documentation of such arrangements must be submitted with the expense report. Air carrier selection cannot be biased by the traveler’s frequent flyer affiliation. The lowest cost air travel should take precedence.

The University **will not** reimburse travelers for tickets purchased with frequent flyer miles.

The University will reimburse individuals for change or cancellation penalties imposed by the airlines provided the change or cancellation was caused by unavoidable circumstances. Individuals must submit supporting documentation with their expense report along with a Refund/Exchange Notice showing the amount of penalty.

**Accounting for Savings by Early Arrival**

If an employee chooses to arrive early for a conference or meeting to take advantage of reduced airfare, the employee must reconcile the standard economy airfare with the reduced airfare, the additional hotel and meal expenses, and any other expenses that were incurred because of early arrival. This reconciliation should be submitted with the expense report.

If an employee chooses to arrive early or stay at a location after a conference has ended for personal reasons, the employee will not be reimbursed for hotel or meals for the time not spent on University business.

An employee is allowed to depart the day before the conference or meeting begins and stay one day after the conference ends if the conference ends late in the day.
Meals

Per Diem

Employees traveling on University business are eligible for reimbursement for their personal meal expenses. Employees may choose to submit receipts for their actual meal expenses or they may opt to use the Per Diem rate; they cannot combine both methods on the same trip. Actual meal expenses will be reimbursed only up to the maximum amount of the Per Diem Rate. (Please note: Using the Procard for any meals while traveling will require that you submit receipts for all meals for that trip!) Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day. The appropriate per diem rate applies to the city where the traveler’s lodging is located.

For employees who are traveling for at least 24 hours.

- For travel in the specific cities listed below, the per diem rate is $71 per 24 hour period.
- For travel in all other cities within the United States, the per diem rate is $46 per 24 hour period.
- For international travel, use GSA rates.

<table>
<thead>
<tr>
<th>State</th>
<th>Primary Destination</th>
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<tbody>
<tr>
<td>AZ</td>
<td>Phoenix</td>
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<tr>
<td>AZ</td>
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<tr>
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<td>New Orleans</td>
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</table>
The breakdown of the per diem rates is as follows:

<table>
<thead>
<tr>
<th>State</th>
<th>Primary Destination</th>
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</thead>
<tbody>
<tr>
<td>MA</td>
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<td>MA</td>
<td>Burlington</td>
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<tr>
<td>MA</td>
<td>Cambridge</td>
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<tr>
<td>MA</td>
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<td>Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)</td>
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<td>Stowe</td>
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<td>WA</td>
<td>Seattle</td>
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The breakdown of the per diem amounts by meal is to be used only to deduct meals that are provided at a conference or were paid as a business/entertainment expense.

These rates now include incidentals. Below are examples of incidental expenses as described on the GSA (General Service Administration) site:
The Foreign Affairs Manual Volume 14, part 511.3 Definitions, under Per Diem Allowance [http://www.state.gov/documents/organization/88649.pdf](http://www.state.gov/documents/organization/88649.pdf) describes incidental expenses as: A. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. B. Transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site. C. Mailing cost associated with filing travel vouchers and payment of Government charge card billings.

**Determining Per Diem Amounts**

Per Diem is calculated using the traveler’s time of departure and time of return. The traveler is entitled to one day per diem for every twenty-four hour period and one half-day per diem for any 12 hour period. For instance, if a traveler left for a trip at 6am on 01/01 and returned at 4pm on 01/04 the traveler would be entitled to 3 days per diem. The traveler would not be eligible for a half-day per diem on 01/04 because it is only 10 hours from 6am to 4pm and therefore does not meet the 12 hour half-day requirement.

One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours. The IRS does not consider per diem for travel that is not accompanied by an overnight stay as a reimbursable expense. The University will continue to reimburse these requests, but the “Taxable Reimbursement” expense type must be selected so that these payments can be tracked and ultimately added to an employee’s W-2 at the end of the year as a taxable benefit.

**Since being on travel status for 12 hours rarely includes an overnight stay, tipping of service providers such as baggage carriers or hotel maids is not warranted. When requesting reimbursement for 12 consecutive hours per diem, incidentals will not be included. Reimbursement for 12 hours will be $33 for per diem top rate cities, and $20.50 for other cities in the United States.**

**Exceptions**

**Conference Meals**

Conferences frequently provide meals to attendees as part of the registration fee. The traveler is not entitled to a meal per diem allowance for meals that are included as part of the registration fee. The same is true for any meetings attended where a catered lunch is provided or where the traveler has been included on a list of attendees for a business expense.

To assist with the determination of which meals were provided during a conference, a copy of the agenda (meeting schedule) must be included with the travel reimbursement request. Expense reports must also include the actual time of departure from the traveler’s home or place of business for the trip and the time the traveler arrived home, or ended their University business if using personal time while on their trip. If personal time will be used before a conference, the traveler’s University business will begin at the time the conference starts. Alternately, if the
traveler takes personal time after the conference, University business will end at the time the conference ends.

If certain circumstances, such as unique dietary needs, make it necessary for the traveler to forego the provided meal, the traveler may then claim up to the maximum meal allowance. **In such cases, a receipt(s) and a written explanation are required.**

**Business Meals Incurred While in Travel Status**

Per Diem may not be claimed for any meals that are reimbursed by the filing of a Business Entertainment Expense Report.

**Lodging**

The University will pay actual room costs for each day that lodging away from home is required for business purposes. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness, and comfort. Travelers should choose good quality, but reasonable priced hotels or motels whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive one.

**Reservations**

When securing reservations, travelers should ask if there is a discounted university/college rate available. When traveling on federally funded projects, travelers may request the hotel's government rate. A letter from the project sponsor may be required upon check-in to confirm funding source.

Since hotel reservations are usually guaranteed to assure lodging for late arrivals, travelers are required to cancel these reservations in a timely manner to prevent “no show” charges.

When requesting reimbursement, a copy of the original itemized hotel bill and the original receipt showing proof of payment must be attached to the expense report. The receipt must contain:

1) The name of the traveler
2) The lodging date(s)
3) The name, address, and telephone number of the lodging establishment
4) The per night cost
5) The total cost of lodging
The following is a list of items that are not reimbursable expenses:

- In-room movies or pay TV
- Laundry
- Personal telephone calls in excess of $20 per trip
- Personal toiletries
- Mini-bar refreshments
- Recreational Activities
- Newspapers

Reimbursable expenses include:

- Computer access charges for laptops
- Business fax charges
- Parking
- Business telephone calls

**International Travel**

Employees traveling internationally on University business are reimbursed for the same travel expenses as someone who travels domestically. They may also be reimbursed for passport fees, exchange rate fees, and other items necessary for conducting University business.

It is recommended that international travelers fully document their itinerary with their travel office and follow all established rules specific to federal export control laws.


Hotel receipts are required for both domestic and international travel. The receipt should state the dates of stay, room rate and applicable taxes, and any additional charges. A credit card receipt is not acceptable.

Reimbursement amounts should be converted from foreign currency to US dollars before submitting the expense report. The applicable exchange rate for the dates of travel can be found at: [www.x-rates.com](http://www.x-rates.com). Rates that were current at the time of travel can be found at the site’s “Historical Lookup.” Receipts should have an explanation and translation in addition to being converted to US dollars.

**Per Diem**

The International per diem rates for meals, incidental expenses, and other pertinent international travel information can be found at the following website: [http://www.state.gov/travel](http://www.state.gov/travel)
**Federally Funded International Travel**

The Fly America Act was enacted in 1974 to mandate the use of U.S. flag air carriers for federally funded international travel. Federally sponsored trips must utilize U.S. flag carriers at the lowest available rates. A letter of justification must be included with the travel expense voucher and submitted to the travel audit section of the traveler’s department if other than lowest rates are charged.

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects. They also prohibit the inclusion in indirect costs.

Sponsored project travel should adhere to the Central Administration travel procedures unless the sponsor imposes greater restrictions.

For the complete federal travel regulations, please refer to this website:


**Using the Procard for Travel**

1) Out-of-state, overnight travel requires prior authorization from a department head or business manager. A travel authorization should be completed on-line and approved **before** any travel arrangements are made. The travel authorization number must be referenced on the Procard log.

2) Travelers who use the Procard for personal meals should remember that the amount spent daily on meals can not exceed the prevailing per diem rates. Travelers should also remember that per diem is not granted for meals that are provided as part of the official University business. Per diem is pro-rated according to the attached schedule when some meals are included at conferences or when some meals are provided as a business expense. Please Note: Dates and times for departure on a trip and arrival home from a trip are necessary to calculate proper per diem amounts!

3) Receipts – Original receipts for Procard transactions should be submitted with the Procard transaction log. In order to capture all relevant information associated with an out-of-state trip, Procard users should scan and attach Procard receipts to the on-line expense report along with any receipts for reimbursable expenses. In addition, hotel bills, airfare or any other Procard charges related to the trip must be entered on the expense report. “Paid via Procard” must be selected for payment type and “Procard” must be selected for billing type. In circumstances where a traveler is reimbursed on a Procard receipt, the reimbursement must be returned to the University within 30 days of discovering the error.

4) Travelers attending an out-of-state conference should include a copy of the conference agenda with their travel submissions.
5) Travelers attending an out-of-state conference are allowed to depart for their trip the day before the conference begins in order to attend early sessions.

6) Business Entertainment Expenses – Per the Board of Trustees Business Expense Policy, meals during working hours, including “working meals” where one employee takes another employee to breakfast, lunch, or dinner are not acceptable business expenses. This does not include committee meetings, conferences, retreats, seminars, etc. which are considered acceptable business expenses. For more information regarding Business Expense Policy see Doc T92-031 (Appendix C). This document is available on the President Office website a copy has been included in your Procard information packet.