POLICY MANUAL

OPERATING POLICIES AND PROCEDURES

Number 515
Subject: Travel Policy
Effective Date: July 1, 2010

515.1 INTRODUCTION

Utah State University operates an Internal Revenue Service (IRS) Accountable Plan for reimbursing University business related travel expenses. When IRS criteria are met, amounts reimbursed under an Accountable Plan are considered to be non-taxable to the employee.

This policy determines when an actual expense reimbursement is allowed or whether a per diem or mileage allowance may be used. The University reserves the right to set per diem or mileage allowances at or below the applicable current federal rates. Rates will be reviewed at least annually in January for adjustment at the beginning of the next University fiscal year. Travel expenses are to be reimbursed uniformly throughout the University.

The University is accountable for how public monies are spent, and expects that travel expenses will be scrutinized. Those who travel on behalf of the University hold a position of trust and authority, requiring the demonstration of integrity by judicious use of such funds.

It is the responsibility of the Department Administrator to determine when travel is authorized. It is the responsibility of the traveler to certify with signature that all expenses are correct and incurred in performance of University related business. Wherever possible, the University will establish controls within the reimbursement process to ensure that departments meet their fiduciary responsibilities.

When university funds are not available to reimburse all expenses, an individual is not obligated to travel. However, if the individual chooses to travel, it is expected that the traveler will assume the remainder of the cost.

All University travel must be supported by a properly completed Travel Authorization (TA) form except for travel utilizing departmental vehicles. The TA form is available at http://www.usu.edu/controller/acctpay/tainstructions.cfm.

515.2 APPROVED RATES FOR REIMBURSEMENT

2.1 Transportation

Private Automobile – The reimbursement rate for University business related use of a private automobile will be determined utilizing Motor Pool data for cost of operation adjusted for cost of fuel. Rates will not be greater than the approved IRS rate. The current rates can be found at http://www.usu.edu/controller/acctpay/travelprocedures.cfm#mileage.

(1) **Automobile at Airfare Rate** – When traveling out-of-state, and the traveler elects to drive his or her own car the entire trip in lieu of using a commercial carrier, reimbursement will be the lower of:

The allowable mileage rate; or

The applicable coach rate plus the standard reimbursement for travel to and from the Salt Lake City International Airport.

(2) **Rental Cars** – Reimbursement for rental cars will be based on actual receipts with reductions for any personal use outside of the University travel period.

(3) **Commercial Aircraft** – Reimbursable air transportation costs are limited to those fares less than first class. Reimbursement will be based on actual costs as supported by detailed receipts.

(4) **Private Aircraft** – Reimbursement will be at the rate of ten cents higher than the private automobile reimbursement rate per mile for one person and fifteen cents higher than the private automobile reimbursement rate per mile for two or more persons.

2.2 Lodging

(1) **Domestic Travel** – Lodging will be reimbursed at actual costs as supported by itemized receipts.

(2) **International Travel** – Lodging will be reimbursed at actual costs as supported by itemized receipts not to exceed the maximum allowable Federal lodging per diem rate. Per Federal guidelines, if reasonable lodging accommodations cannot be secured at a location where the actual cost is within the maximum lodging per diem allowed, the traveler may request reimbursement on an actual expense basis, not to exceed 300 percent of the maximum lodging per diem allowance. Approval of actual expenses in excess of the maximum lodging per diem allowed should usually happen in advance of travel and at the discretion of the Department Administrator.

(3) **Lodging at Other than a Motel/Hotel** – Travelers may elect to stay with friends, relatives, personal accommodations other than the traveler's permanent residence, personally owned campers, or personally owned trailer homes instead of staying in a motel/hotel. With proof of staying overnight away from home on approved University business, the traveler will be reimbursed as follows:

$25.00 per night with no receipts required; or

Actual cost up to $40.00 per night with a receipt from a facility such as a campground or trailer park.

2.3 Meals

Meals can be reimbursed for travel extending beyond 12 hours.

(1) **Actual Costs (applicable to both domestic and international travel)**
Reimbursement for meals based on actual costs must be supported by an itemized receipt. If reimbursement for actual costs for any given meal is requested, then all meals for that day of travel must be reimbursed at actual costs.

(2) **Per Diem**

(a) **Per Diem (domestic travel) -** Travelers may be reimbursed on a per diem basis for any given day of travel.

The current per diem rate is $46.00.

(b) **Per Diem (international travel)** – Travelers may be reimbursed on a per diem basis for any given day of travel. The per diem rates applicable are the meals and incidental expense (M&IE) rates outlined in the Federal Travel Regulations. These rates can be accessed through the Department of State website at http://aoprals.state.gov/web920/per_diem.asp.

(c) **Partial-Day Travel**
For single day travel where the individual is in travel status for more than 12 hours, the reimbursement will be at 75% of the per diem rate.

The first and last day of any travel requiring more than a single day will be reimbursed at 75% of the per diem rate.

(d) **Multiple Destination Points -** The per diem rate will be based on the destination point. Where there is more than one destination point, the per diem could be different for any given travel itinerary. For example travel might include a conference in Washington D.C. and then a departure to London, England. The initial per diem rate would be based on the rate effective for Washington D.C. Upon departure from Washington D.C. the per diem rate would be the rate effective for London, England.

(e) **Adjustment for Meals Provided** – Reimbursement under the per diem method will be adjusted for any meals provided by the conference or event or included in the cost of lodging. Since per diem rates vary, the adjustment for meals provided will be a percentage of the total per diem allowed; 25% for breakfast, 30% for lunch, and 45% for dinner.

2.4 Other Out-of-Pocket Expenses

(1) **Parking Fees** – Parking fees are reimbursable at the actual cost as supported by a receipt.

(2) **Taxi, Telephone, etc.** – All University business related expenditures are reimbursable at actual cost. Individual transactions of $15.00 or more must be supported by an original receipt. Credit card receipts are not acceptable.

(3) **ATM Fees** – ATM fees charged to obtain a cash advance related to the travel will be reimbursed to the traveler.

515.3 FAMILY/COMPANION TRAVEL

For those occasions when it is determined that family/companion travel is essential or beneficial to the University for the accomplishment of a bona fide business purpose, University funds may be used to reimburse the family/companion travel expenses with approval by the appropriate Dean or Vice President. The following form is used to document the approval by the Dean or Vice President and to determine if the family/companion travel is essential or beneficial to the University http://www.usu.edu/controller/acctpay/forms/companiontravelapproval.pdf.

3.1 Essential Family/Companion Travel

If the family/companion travel is determined to be essential to the University for the accomplishment of a bona fide business purpose (not just beneficial), the reimbursement will be non-taxable to the employee.

3.2 Beneficial Family/Companion Travel

If the family/companion travel is determined to be beneficial to the University for the accomplishment of a bona fide business purpose (not essential), the reimbursement will be taxable to the employee and withholding taxes will be deducted from the next available payroll.

Additional information regarding travel procedures and the reimbursement process is located at: http://www.usu.edu/controller/acctpay/travelprocedures.cfm.