Travel Policy

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General Description

Policy Summary:

Trinity is committed to establishing and maintaining an environment that embraces the highest standards of ethical conduct and behavior. This policy provides a general framework for business travel to ensure prudent use of University resources. Requirements of the Internal Revenue Service (IRS) are incorporated, as well as other external rules and regulations. Terms for any grant, contract, or sponsored project (referenced herein as "Sponsored Projects") are addressed which may be more restrictive than this policy. Departments and/or budget managers may also impose travel guidelines that are more restrictive than this policy.

As stewards of Trinity's resources and reputation, faculty, staff and students share an important responsibility for upholding the standards of excellence that define the University and strengthen the community's trust and confidence in its integrity. The guiding principles of this policy are that transactions paid for by Trinity or reimbursed by Trinity as a business expense be:

1. related to business that is necessary to advance Trinity's mission;
2. reasonable and allowable;
3. for the benefit of Trinity, not for personal use or benefit of an individual; and
4. in accordance with tax laws, government regulations, sponsor terms and donor stipulations, if applicable.

If an individual travels when sponsored projects are funding any portion of the travel, it is the traveler's responsibility to understand and adhere to the terms of the Sponsored Project. Sponsored Project terms and conditions take precedence in all cases if they are more restrictive than this policy.

Purpose:

- To provide a framework that ensures individuals traveling on University business understand the types of expenses that are appropriate and reimbursable and that they neither gain nor lose personal funds as a result of their travel.
- To provide general guidance so that individuals are enabled to make sound judgments as to whether a transaction is appropriate, even when not explicitly referred to in the policy.

Scope:

- Faculty, staff, and students who travel for University-related business.
- Non-employees including guests, alumni, students, visitors and prospective employees or students whose travel will be charged to University funds. It is the department's responsibility to inform these individuals of the University's travel policy and procedures prior to visiting Trinity.

Exceptions:

None.

Policy Content

IRS Accountable Plans

1. Trinity will ensure that University travel expenditures and reimbursement policies are in accordance with the IRS' accountable plan rules. Compliance requires timely submission of documented expenses. In order for travel advances and travel reimbursements to be excluded from a traveler's taxable income, the following requirements must be met:

    a. the expense has a clear business purpose;
    b. contains all information necessary to substantiate the expense;
    c. expense documentation is provided timely;
    d. and excess reimbursements or advances are returned within a reasonable period of time. **Therefore, expense reports must be submitted and approved no later than the last business day of the new month.**

2. Undocumented or untimely submission of business expenses may require Trinity to report these expenses as taxable income to the traveler.

3. Frequent late submission of expense reports will be reported to the employee's Chair, Director, and/or Vice President and, depending on the timing, may be reported as taxable income per IRS regulations.

Traveler's Responsibilities

1. Travelers may delegate an individual to perform travel responsibilities on their behalf, but they are ultimately responsible for ensuring policy requirements are met.

2. Obtain approvals before making travel arrangements. Refer to Section 4 below for information on travel approvals.

3. Provide substantiation of travel expenses by the last day of the new month.

4. Immediately report accidents or other incidents to the Office of Risk Management that may result in a claim to the University.

Approver Responsibilities

1. The approver for travel and expense reports is the budget manager for the account(s) funding the expenses.

    a. More than one approver will be required in the following circumstances:
        - Funded by multiple budget accounts
        - Restricted funding source (Associate Controller in most instances)
        - International destination (Risk Management, travel authorization only)
    b. If the traveler is the budget manager, then the approver is the person to whom the traveler reports.

2. Under no circumstances may an individual authorize his or her own travel or approve their expense report or that of a person to whom he/she reports.

    a. The President's expense reports are approved by the Vice President for Finance and Administration.
    b. The President's Office approves expense reports for the Executive Staff.

3. By approving travel and related expenses, the approver is attesting that he or she has reviewed the estimated and/or actual transaction costs and supporting documentation, as well as verified that the expenses are accurate, reasonable and allowable, are appropriately substantiated, and that funds are available. In addition, the approver ensures that the business purpose is well described.

4. Approvers must approve travel and/or expense reports that comply with this policy. If there is noncompliance, the travel request/expense report must be rejected and returned to the traveler.

5. All travel expenses are subject to audit by the Business Office.

Travel Approvals

1. All travel should be approved by a budget manager or supervisor prior to making any travel arrangements.

2. All travel to an international destination requires submission of a spend authorization in Workday, which routes to Risk Management for the assessment of risk associated with international travel by destination based upon conditions at the time of the trip. Therefore, all travel outside the United States and territories of the United States requires advance approval by Risk Management. Please refer to the International Travel Policy for details and required timelines.

Travel Advances

1. Advances will be issued only for international travel, student travel, or group travel.

2. An advance issued for one trip may not be used to pay for expenses of another trip.

3. An individual will not receive an additional advance if he or she has any unreconciled advances pending.

4. The advance request must be submitted at least two weeks prior to the departure date to allow sufficient time for the payment to be processed; the advance will be paid no more than 15 business days prior to the start of travel.

5. Travel advances must be reconciled in a timely manner upon return from the trip. This includes submission of an approved expense report. Any excess travel advance must be returned to the University within 30 days of the trip's end date.

Travel Expenses

1. Air Travel

    a. Fares & Travel Class:
        - The most economical fare should be booked that meets the schedule needs for the business trip. The traveler should consider all fees related to the travel. Tickets should be purchased at least 21 days prior to departure in order to receive favorable rates. Airfare reimbursements will be reduced to coach or the standard fare if a higher unapproved, unsubstantiated fare is submitted.

    b. Upgrades:
        - Premium Economy Seats (e.g. American Airlines Preferred Seats and Main Cabin Extra Seats, Delta Airlines Main Cabin and Delta Comfort+, and United Airlines Economy Plus) are an allowable expense on flights. Business Class and First Class seating are NOT reimbursable upgrades.

    c. Other Allowable Fees:

- In-flight WiFi is permitted for business use only.
- Baggage Fees are allowable for one checked bag, including excess baggage fees for heavy or bulky equipment or materials when justified. Baggage charges for excess weight will not be reimbursed, unless an appropriate business purpose is provided. Exceptions may be granted by the Business Office for travel that exceeds one week or when the traveler must transport materials for a meeting or conference.
- Itinerary change charges are allowable when the changes are beyond the traveler's control or if the change allows the traveler to return home earlier, saving Trinity money (i.e. reduced hotel, meals and other expenses).

d. Not Allowable: In general, Trinity does not pay for or reimburse various other travel fees and expenses which includes (but are not limited to) the following:
   - Early check-in fees.
   - Additional travel accident or flight insurance.
   - TSA Pre-Check, Global Entry and related program fees.
   - Passports.
   - Costs incurred due to unreasonable failure to cancel transportation, hotel or other related reservations.
   - Costs incurred for missed flights or flight changes (may be reimbursed in unusual circumstances only).
   - In-room movies.
   - Laundry services (unless the trip is longer than one week or in emergencies when the business purpose is documented).

e. The University will not reimburse air travel purchased with non-monetary means, such as travel credits, credit card points, or frequent flyer program miles.

2. Vehicle Rentals and Other Ground Transportation

   a. Vehicle rentals:
      - Generally, the University will reimburse for subcompact, compact or mid-size cars. The rate class/size selected should be appropriate for the number of travelers and the amount and size of baggage/equipment that must be transported.
      - Upgrades are not permitted with the exception of navigation devices and toll passes when necessary.
      - Vehicles may not be rented if the conference/meeting is held in the same hotel or within walking distance of the hotel.
      - The University has agreements with major rental companies that offer reduced rates to travelers. Contract numbers may be obtained from Accounts Payable.
      - The University's insurance covers rental cars used for University business travel in the U.S. and its territories/possessions and Canada. Travelers should

therefore decline the additional liability, comprehensive or loss/damage waiver coverage offered by the car rental company.
- For international car rentals, please refer to Risk Management's Car Rental Contracts for more information.

b. Use of Personal Vehicles:
- The University will reimburse the traveler for business use of personal vehicles at the rate per mile published by the IRS. Submit an expense report in Workday for reimbursement.
- Mileage reimbursement is based on the shortest route between two points. Use Google Maps and include this documentation in the Workday expense report.
- When departing for business travel from the employee's home, reimbursement for mileage should be calculated as the shorter of the distance from home to the destination or Trinity University to the destination. For example, an employee living near the San Antonio airport, departing from home directly to the airport in San Antonio should claim mileage from the home to the airport and not from Trinity University to the airport.
- The employee should use judgment when selecting air travel or use of a personal vehicle in order to minimize expenses to the University. If driving to such a destination, the University will limit reimbursement for personal mileage to the cost of airline tickets (for which the traveler will need to obtain pricing at least 21 days prior to the trip). Exceptions must be approved in advance by the Business Office.
- Reimbursement is not provided for both mileage and gas, as the mileage rate includes compensation for gas, insurance and depreciation.
- The University does not reimburse parking or toll fines or moving violations.

c. Taxi/Rideshare:
- Rideshare (e.g. Lyft and Uber) use is permitted.
- Shuttles should be considered when available, convenient, and appropriate for the travel circumstances.
- Taxi/Rideshare are acceptable to/from the airport and to/from the hotel or destinations where business is taking place. Rides to/from dining establishments for individual meals are allowable when there are no nearby options or when safety is a concern.
- Gratuities: Reimbursement for tips is limited to a maximum of 20% per ride.

d. Authorized Drivers
- Whether using a University-owned, personal or rental vehicle, the individual must be cleared and authorized to drive prior to the trip in accordance with the Authorized Drivers policy.

3. Hotels & Alternate Lodging Services

a. Hotels:
    - Room reservations should not exceed the normal rate for a standard single room.
    - The traveler should select a reasonable hotel keeping safety and distance to the business/conference location in mind.
    - Gratuities: Hotel housekeeping reimbursement is capped at $5 per day. Valet parking reimbursement is limited to $5 per occurrence, with a maximum of $10 per day. Bellhop/luggage attendant reimbursement is restricted to $5 per day, applicable only on the days of arrival and departure.

b. Short-Term Rentals
    - Short term rentals, such as Airbnb, are allowable when appropriate for the business purpose, length of stay, and are priced reasonably as compared to the cost of staying in a hotel.

c. For travel within Texas, Trinity is exempt from the state sales and hotel occupancy taxes. Please refer to section 6 below.

4. Meals

a. Trinity will pay for reasonable, actual costs of individual meals for employees traveling for business.
b. When meals are included in conference/registration fees, a traveler may not charge or be reimbursed for meals should they choose to eat other food, unless dietary restrictions deem it necessary.
c. Meal expenses that include guests must be documented with the name(s) and business affiliation of the guest(s) and business purpose of the meal.
d. Itemized receipts are required as indicated. If a detailed receipt is not submitted, you may be held responsible for costs that exceed the U.S. General Services Administration's (GSA) published per diem rate.
e. Gratuities: The tip should not exceed 20% except in unusual circumstances. In those instances, a brief explanation is required.

5. Travel Insurance

a. In general, travel insurance should not be purchased, as travelers are covered by Trinity insurance when traveling abroad as well as when trips are booked with a Trinity Purchasing Card (P-card). Refer to the International Travel Insurance section of the International Travel Policy for details, as well as section 2.a. above (Vehicle Rentals).

6. Texas Sales & Hotel Occupancy Tax Exemption

a. As a 501(c)(3) tax exempt organization, Trinity is exempt from paying Texas sales tax for all business-related expenses, as well as the hotel occupancy tax on lodging expenses incurred in the state of Texas. To claim the state hotel tax, the traveler may need to provide the exemption form to the hotel. The P-card has Trinity's federal exemption number displayed on the card; most Texas vendors accept this for the sales tax exemption. Both the hotel occupancy and sales tax exemption forms are included as attachments to this policy.

Trinity reserves the right not to reimburse sales/hotel taxes for purchases or hotel stays in Texas.

7. Business Meetings and Entertainment Expenses

    a. If these expenses are incurred while traveling, documentation requirements specified in this policy must be met. In addition, the employee must document the name of the person(s) attending the meeting/entertainment, their business affiliation, when applicable and the business purpose of the event (e.g. fund-raising visit, faculty candidate dinner, potential summer conference attendee or the nature of the business discussed). Please refer to the University's Business Expense Policy for additional information.

8. Allocations

    a. In some cases, certain expenses may require allocation between personal and business purposes. The employee should use a systematic and rational allocation method that fairly states the business portion of the expense.

Document Requirements

1. Business Purpose – All travel requires a clear and appropriate connection to University business. General business purposes such as "lunch, business or research travel" do not provide sufficient information for this requirement. Brief detailed explanations are required; an independent party should understand the business connection

2. Detailed, itemized, legible receipts are required for the following:

    a. Any expense equal to or greater than $50 charged to the University with a University P-card.
    b. Any expense equal to or greater than $25 if being reimbursed by Trinity as a business expense (personal credit card or out of pocket).
    c. All expenses, regardless of dollar amount, charged to a Sponsored Project.

3. Detailed receipts include the following information in order to meet the IRS requirements for acceptable documentation under and accountable plan:

    a. Name and address of the vendor
    b. Date of the expenditure
    c. Dollar amount paid
    d. Description of the purchase (including line-item detail)

4. Receipts may be imaged or of electronic origin; however, any original paper receipts should be retained, in the event there are issues with the readability of the electronic receipt, until the expense report is approved.

5. Exceptions to policy or procedures must be approved by the Business Office. Approval documentation must be included with the expense report as documentation.

6. Missing Receipts: Individuals must attempt to obtain a copy of the original receipt from the vendor. If a receipt is lost or missing for an expense that requires a receipt based on section 2 above and cannot be obtained, a description and explanation is required when submitting the expense and a Missing Receipt Affidavit must be completed and included with the expense report. It is expected that required receipts will be submitted and that use of the Missing Receipt Affidavit will be limited. Receipts are always required for the following expenses (i.e. Missing Receipt Affidavits are not accepted):

    a. Airfare
    b. Lodging
    c. Rental Car
    d. Conference registration fees

7. Credit card authorizations or statements do not provide sufficient information and are not considered valid receipts.

University-issued credit cards and reimbursements

1. Trinity's P-card integrates with an automated on line travel booking tool (Concur) and expense reporting system (Workday). The P-card is issued to faculty and staff and is the preferred method to pay for travel. The cards should also be used to book travel for non-employees who travel on University business.Employees using personal credit cards to book travel and/or pay conference fees will be reimbursed after the trip has ended and an approved expense report has been completed.

Spousal/Partner/Others' Travel Expenses

1. There must be a valid University business reason for Trinity to pay for this category of travel,

and prior written approval from the traveler's budget manager and the Vice President of Finance and Administration is required.

2. Travel accommodations that include family or friends at no additional cost to the University will be considered valid. Where a marginal cost is added for a family member or friend, the marginal cost is generally considered a personal expense and not allowable.

Other Topics

1. Per Diems

    a. In certain infrequent circumstances, such as faculty-led programs or travel to international and/or remote destinations where obtaining receipts may be exceptionally difficult, a traveler may have a business justification to request a per-diem reimbursement for their individual meals and incidentals.
    b. Per-diem reimbursements can be paid prior to the trip for group travel.
    c. Per diem rates vary by location and are published at https://www.gsa.gov/travel-resources or by the U.S. Department of State (for international travel). In these instances, receipts are not required to substantiate meals and incidental expenses (e.g. tips and fees).
    d. Per diem rates also serve as guidelines for reasonableness of travel expense by location. Travelers are encouraged to review the published daily expense rates; they are suggested guidelines, not policy limits.

2. Sponsored Projects

    a. Alcohol, business meeting meals and entertainment – are not allowed to be charged to federal grants and may not be allowed for other Sponsored Projects.
    b. With appropriate department approval, travel expenses not covered by a Sponsored Project may be paid from available department funds.
    c. Please contact Sponsored Projects Accounting for questions.

Performance Evaluation

Consequences of Policy Violation:

An individual's ability to charge and/or authorize travel presumes high expectations of accountability and ethical behavior. Noncompliance with this policy may increase costs to the University, can undermine relationships (with individuals that travel and/or vendors) and can result in unnecessary processing delays to these parties. Failure to follow this Policy and procedures may result in administrative and/or disciplinary actions, including cancellation, suspension or revocation of travel authority.

Terms & Definitions

Terms and Definitions:

Term:	Definition:
Accountable Plan	IRS rules which apply to business expenses. These rules require that business travel expenses have a clear business purpose, all information necessary is reported to substantiate the expense, individuals must adequately account for these expenses within a timely manner and employees return excess reimbursements or advances within a reasonable period of time. Thus, **expense reports and receipts must be submitted and approved no later than the last business day of the new month.**
Allowable	An expense that is necessary, reasonable and appropriate for the benefit of the University.
Business Travel	Business travel is considered to be any trip requiring an overnight stay outside of the employee's home city (San Antonio for most employees). Same-day and in-town conferences/meetings do not meet this definition; refer to the Business Expense Policy and Procedure for those activities. Only business expenses are to be charged to the University, all personal expenses should be charged to personal credit cards or paid in cash.
Cost Center Manager	The individual who has approval authority and is responsible for the budget account(s). This includes Principal Investigators of Sponsored Projects.
Reasonable	An expense that is not excessive and is an appropriate use of University resources.
Travel Advance	A disbursement made to the traveler prior to the trip for anticipated travel expenses. The University's general policy is not to provide travel advances before a trip. Travel advances are available only for group travel (e.g. athletic team travel, music tours, debate tournaments etc.), international travel and students traveling on Trinity business. Refer to the Travel Advance subsection of the Policy Content section above.

Attachments

Texas Hotel Occupancy Tax Exemption Certificate

Related Documents

Related Documents:

Document Type:	Document Name:	Document Number:
Policy	Authorized Driver Policy	RISK-0002
Policy	International Travel Policy	RISK-0006
Policy	Car Rental Policy	RISK-0008
Policy	Business Expense Policy and Procedure	BUSO-0029
Policy	P-Card Policy	BUSO-0028

Related Content:

Google Maps
Texas Hotel Occupancy Tax Exemption Certificate
Texas Sales & Use Tax Exemption Certification
U.S. Dept of State Per Diem Rates
U.S. General Services Administration Per Diem Lookup

Revision Management

Revision History Log:

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Vice President Approval:

Name:	Title:
Gary Logan	Vice President for Finance & Administration