# Travel Policy

## General Description

**Purpose:**
Trinity is committed to establishing and maintaining an environment that embraces the highest standards of ethical conduct and behavior. As stewards of its resources and reputation, faculty and staff 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.

- Intent is to ensure that individuals traveling on University business neither gain nor lose personal funds as a result of that travel.
- Applies to all authorized travel and business entertainment expenses.
- Terms of any grant or contract take precedence if they are more restrictive. Federally funded projects are subject to guidelines in OMB Circular A-21 - Cost Principles for Educational Institutions.
- Departments may impose travel guidelines that are more restrictive than this policy.

**Exceptions:**
None.

## Policy Content

### Accountable Plan

Trinity University will ensure that University travel expenditures and reimbursement policies are carried out in accordance with the definition of an accountable plan given in Section 62 of the Internal Revenue Code of 1986 (Code), as amended. If necessary, periodic modification will be made to the travel policy to ensure that favorable tax treatment is obtained in accordance with the Code. The IRS requires business travel to be documented in a timely manner. Undocumented or untimely submission of business expenses will require the University to report these expenses as taxable income to the traveler. **Thus, travel expense reimbursement forms and receipts must be submitted and approved no later than 30 calendar days after the return from a business trip.**

### Definition of Travel

For purposes of this policy statement, travel is considered to be any trip requiring an overnight stay. Same-day trips and in-town conferences/meetings do not meet this definition and fall under Business Expense Policy and Procedure.

### Traveler’s Responsibilities
• Prepare and submit a Travel Authorization and Advance Request (TAAR) form and obtain approvals prior to making travel arrangements. TAAR’s may be emailed to supervisor for approval.
• Traveler is responsible for making his or her own travel arrangements.
• Provide substantiation of travel expenses within 30 days after the last day of the trip.
• Immediately report accidents or other incidents that may result in a claim to the University to the Office of Risk Management.

**Supervisor's Responsibilities**

• Review and approve requests for travel authorization. Email approvals are acceptable.
• If the traveler is the budget officer, then the person to whom the traveler reports is the approver.
• The budget officer may delegate authority to review and approve expenditures on an as-needed basis to an appropriate designee. **Email or other documented communication of this delegation must be provided to Accounts Payable. Designee must write “on behalf of” when signing for the budget officer.**
• Employees may not approve their own expenditures, nor may they approve expenditures for their supervisor or department budget officer.
• The approving budget officer should understand the business purpose for the travel and be satisfied that the expense will be incurred and reported in a manner consistent with this policy.
• Vice Presidents’ travel authorization forms should be approved by the President, and the President’s authorization forms are approved by a representative of the Audit Committee.

**Travel Authorization**

All travel must be approved in advance through a Travel Authorization and Advance Request (TAAR) form. The TAAR should be submitted three days after reservations are made. The TAAR should include the purpose of the trip, the period of time away from the University, and the account number(s) to which travel expenses are to be charged.

Estimates of the costs of the trip should be itemized as indicated on the form. If the request is approved and funds are available in the department’s supplies and expenses budget pool (object code 54000), then the travel funds will be encumbered against that department.

The TAAR must be signed by the traveler and the budget officer for the traveler’s department. For travel estimated to exceed $5,000, the approval of the Vice President is also required. Email approvals are acceptable.
Failure to complete an approved TAAR prior to departure may result in travel reimbursement expenses being delayed or denied.

Amended Travel Authorization

If, prior to the departure date, the traveler becomes aware of a significant change in travel plans and expenditures, the authorization must be amended. A "significant change in travel plans and expenditures" is defined as a 20% increase in total estimated expenditures, the addition of an expenditure category (such as rental car) that is not previously authorized, or a change in funding source. The traveler must be sure to designate at the top of the TAAR that it is an AMENDED travel authorization.

Changes in estimated expenditures that arise during the trip should be approved by the appropriate supervisors via telephone or e-mail. An amended travel authorization is not needed once the trip has begun.

Reimbursable Expenses

Meals and Incidentals

Employees will be reimbursed for reasonable, actual costs of business-related meals and incidentals (e.g. gas for rental car, cab fare, tips, etc.) incurred while traveling. Reimbursement for meals may not be requested if the meal is included as part of a conference or meeting registration fees. Meal expenses that include guests must be documented with the name(s) of the guest(s) and business purpose of the meal.

As a guideline for reasonableness of travel expense by locale, travelers are encouraged to review the estimated daily expense rates published by the U.S. General Services Administration. When traveling outside the United States, the rates by country and city may be found at the website of the U.S. Department of State. Please note that these are suggested guidelines, not policy limits.

This updates the statements referring to reimbursement of expenses utilizing IRS guidelines, changed to reasonable, actual costs. It also eliminates the reference to an alcoholic beverage limit.

Lodging Accomodations
Room reservations should not exceed the normal rate for a standard single room. Room charges for luxury accommodations are reimbursable only up to the rate for a standard single room. Conference hotels are allowable only when the hotel is the site of the activity or conference. Trinity University is exempt from Texas hotel occupancy taxes. For travel within the state, the Texas Hotel Occupancy Tax Exemption Certificate should be completed by the traveler and presented to the hotel upon check-in.

**Transportation**

**Airfare**

The University will reimburse for the most economical travel class. In the absence of an explanatory statement, reimbursement for first-class airfare will be reduced to the coach or standard fare. Tickets should be purchased at least two weeks prior to departure whenever possible.

“Frequent flyer” mileage credits accumulated when flying at University expense need not be reported. However, airlines should not be selected on the basis of frequent flyer miles, but rather on the basis of lowest cost to the University.

The University will reimburse the traveler for airline baggage fees for one bag. Exceptions may be granted by the Business Office for travel exceeding one week, or instances in which the traveler must transport materials for a meeting or conference.

**Personal Vehicles**

The University will reimburse the employee for business usage of personal vehicles at the rate per mile published by the IRS, found here: Mileage Rates.

Mileage should be based on the shortest route between two points. The number of miles traveled may be calculated using one of the following two methods:

1. Electronic mapping system. Google Maps is the institutional online mapping source for mileage calculations submitted for reimbursement. Provide the mileage print-out from Google Maps as documentation for reimbursement. A department may provide the address of the destination and the Accounts Payable will determine the mileage; or,

2. Vehicle Odometer Reading. The employee documents the beginning and ending odometer readings of the vehicle on the expense reimbursement form.
Employees may not request reimbursement for both mileage and gas, as the mileage rate includes compensation for gas, insurance and depreciation.

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 in selecting the use of personal vehicle or air travel so as to minimize expenses to the University. The University may limit reimbursement for personal mileage to the cost of airline tickets where excessive mileage reimbursement is requested. The maximum reimbursement for private car mileage is 1,000 miles. Exceptions must be approved in advance by the Associate Controller over disbursements.

Mileage incurred on intra-city and same-day travel should be documented in the same way; however, it does not require a TAAR, since overnight travel is not involved.

**Rental Cars**

Rented vehicles may be used when such travel is more advantageous to the University than the use of taxis or other means of transportation. Vehicles may not be rented if the conference/meeting is held in the same hotel or within walking distance of the hotel. Requests for exceptions should be included in the TAAR form. The University will reimburse for the use of subcompact, compact, and mid-size cars. Exceptions to the class of car rented will be made by the Associate Controller over disbursements. Rental car options (i.e., fuel service, GPS, satellite radio, etc.) are not allowed.

The preferred method to pay for tolls is with cash since the rental agencies add additional fees.

The University currently has agreements with Avis, Hertz, and Enterprise Holdings (which includes Enterprise, National, and Alamo). These agreements offer reduced rates and other benefits to travelers. Travelers are encouraged to utilize these providers for all official business requiring a rental car unless a less expensive vendor is used or unless there is no service available from these providers at the traveler’s destination. Contract numbers and booking instructions may be obtained from the Purchasing Office.

The University’s insurance covers rental cars used for University business travel.
Travelers should therefore decline the additional liability and comprehensive coverage offered by the car rental company.

**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.

**Hotel Taxes**

Exemptions from hotel use taxes vary from state to state, and even from hotel to hotel. Experience has shown, however, that considerable savings can be realized by providing the hotel with a HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE (see example) at the time of check-in.

**Travel Advance**

The University’s general policy is not to provide travel advances before a trip. Travel advances are available only for group travel (i.e., athletic team travel, music tours, debate tournaments, etc.), international travel, and students traveling on Trinity business. Exceptional circumstances will be considered by the Associate Controller over disbursements.

Furthermore, travel advances will be issued only by check, not cash. Travelers and departments should ensure that the TAAR is submitted at least two weeks prior to the departure date to allow enough time for the travel advance check to be processed.

Travel advances must be returned to the University, or substantiating original receipts must be provided documenting the business use of the advance, within 30 days of the trip’s end date. Failure to comply with this requirement will result in the unsubstantiated advance being added to the employee’s taxable compensation through payroll, and appropriate federal taxes withheld, in accordance with the IRS Accountable Plan rules.

**Student Travel**

When one or more students travel, the sponsoring employee’s name should be given as the "Traveler’s Name" on the Travel Authorization and Advance Request (TAAR). A list of the traveling student(s) should accompany the TAAR. A student’s authorized expenses are reimbursed to the student. Adequate
documentation in accordance with this policy is required for student expenses.

Travel advances for student travel will be made to the student. Student travel sponsored by multiple departments should be discussed in advance with the Associate Controller to coordinate funding and the submission of proper paperwork.

**Expense Reimbursement**

Upon return from the trip, the traveler should provide all travel-related receipts to Accounts Payable. The Expense Reimbursement form must be accompanied by original substantiating expense receipts. The Expense Reimbursement form must be signed by the traveler. If the actual expenses are within 10% of the amount estimated on the approved TAAR, then no additional approval is required. Accounts Payable will review the Expense Reimbursement form and receipts for accuracy and adherence to policy.

Reimbursement to traveler will be made via direct deposit.

**Original Receipts**

The IRS requires original receipts to include, at a minimum, the following information: name and address of the payee, the date of expenditure, the dollar amount, and a description of the purchase.

An original detailed receipt must be obtained for:

- Rented and public transportation (airline receipt, car rental receipt, etc.)
- Lodging (an itemized hotel bill with payment shown),
- Meals (itemized receipt is required along with the credit card receipt). If you are unable to obtain an itemized receipt, you may be held responsible for any cost that exceeds the U.S. General Services Administration’s published per diem rate.
- Registration, or other attendance fees,
- Miscellaneous purchases (e.g., gas for rental car, parking fees).

Photocopies of receipts are acceptable if the expense was shared by another person who submitted the original or itemized receipt. The photocopy should state with whom the expense was shared.

The following items are not considered valid original receipts according to the IRS:

- Checkbook carbon copies of checks
• Cancelled checks (typically fails to provide sufficient information as noted above)
• Personal credit card monthly statements
• Credit card slips (typically fails to provide sufficient information as noted above)

Original receipts including part business and part non-business expenses should be submitted to the University. A photocopy may be retained for the employee’s personal records.

Expenses incurred for official entertainment while on travel status must meet the requirements for receipts listed above. In addition, the employee must document the name of the person(s) entertained and the business purpose of the entertainment (e.g. fund raising visit, faculty candidate dinner, potential summer conferee).

Reimbursed expenditures which are not substantiated by acceptable original receipts within 30 days following the last day of the trip shall be added to the employee’s taxable gross income on the payroll date immediately following the end of the 30-day period.

**Missing Receipts**

Individuals must attempt to obtain a copy of the original receipt from the vendor for all expenses. If a receipt is lost or not obtainable, a Missing Receipts Affidavit must be completed and signed by the individual claimant with a complete explanation of the expense.

**Non Reimbursable Expenses**

Items of a personal nature charged to lodging or other receipts of personal nature are not reimbursable. Examples of personal expenses include but are not limited to:

• in-room movies,
• in-room mini bar/snacks
• laundry services (unless trip is five [5] days or longer),
• long distance telephone calls of personal nature,
• grooming services,
• cabs to restaurants (unless there are no nearby restaurants),
• lost or stolen tickets cash or property,
• newspapers/magazines,
• costs incurred due to unreasonable failure to cancel transportation or hotel reservations,
• costs incurred for missed flights or flight changes (only under unusual circumstances will cost be reimbursed),
• in-flight internet,
• in-flight alcoholic beverages,
• airplane seating preferences if not done at time of reservation.
• Travel/flight insurance (unless prior approval obtained)

A relative or friend may accompany an employee on University travel with the approval of the employee’s supervisor. However, the University will not pay the personal cost of transportation, lodging and meals for relatives, invited guests, or a spouse or partner unless there is a valid University business reason for the additional person’s travel. Prior written approval from the traveler’s budget officer and Vice President for Finance and Administration is required.

Travel accommodations that include family or friends at no additional cost to the University (e.g. double-occupancy room rates which are the same as single-occupancy room rates) will be reimbursed as valid business expenses. Where a marginal cost is added for a family member or friend, the marginal cost will normally be considered a personal expense and not allowable.

Certain expenses may require allocation between personal and business purposes. In this case, the employee should use a systematic and rational allocation method that fairly states the business portion of the expense.

**Grant-Funded Travel**

When a trip is being paid for by a grant, the rules of the grant apply even though they may be stricter than Trinity University’s travel policy.

Alcoholic beverages are not allowed on federal grants and may not be allowed for private grants (contact the Manager of Grants Accounting for verification prior to leaving on trip).

Some grants may have specific meal or tip guidelines. Refer to Sponsored Grants Accounting guidelines for additional information.

With appropriate department approval, travel expenses not covered by a grant may be paid from available department funds.

**International Travel**

Pre-travel authorization. The Director for Risk Management is responsible for assessing any risk associated with international travel at the time of the trip, based on the route of travel, and based upon the current political environment. Therefore, all travel outside the United States and territories of the United States requires the advance approval of the Director for Risk Management.
If at any time the risk of travel is determined to be high, previously approved travel may be revoked, the trip may be canceled and/or the traveler may be required to return to the United States. The determination of risk and the decision to terminate travel rests with the Director of Risk Management in consultation with the appropriate vice president.

If the U.S. State Department has issued a travel warning or if an economic sanction exists in that particular country, the trip will be reviewed on a case-by-case basis by the Director for Risk Management.

Due to IRS tax reporting requirements, all foreign expenses are to be separately identified in the accounting records. Special coding will be used to comply. See additional information at International travel guidelines.

Exchange rates. Expenses on the Travel Voucher must be listed in American dollars. Rates of exchange can be obtained at http://www.oanda.com/currency/converter/.

- Under the field “Currency I Have”, select the currency used for the expense.
- In the “Date” field, enter the date of the transaction.
- The amount shown under “Currency I Want” is the amount to be reimbursed to the traveler.
- Click the “Print” link to print the conversion amount. Include the printout with the travel documentation.

**Requirements**

**Approvals:**

VP for Finance and Administration
Attachments

Texas Hotel Occupancy Tax Exemption Certificate
Travel Authorization and Advance Request Form
Expense Reimbursement Form
Related Documents

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Related Content:
- U.S. General Services Administration - Per Diem Rates
- IRS - Standard Mileage Rates
- Google Maps
- Sponsored Grants Accounting Guidelines
- Oanda Currency Converter

Revision Management

Revision History Log:

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