



RUTGERS UNIVERSITY POLICY

Section: ~~40.4.1~~

Section Title: ~~Travel and Business Meal Expense Policies & Procedures~~

Policy Name: ~~Travel, Travel Incidentals, and Meal Expense Policy~~

Formerly Book: ~~6.1.10, University Travel Policy and Procedures~~

Approval Authority: ~~Senior Vice President for Finance and Treasurer~~

Responsible Executive: ~~Senior Vice President for Finance and Treasurer~~

Responsible Office: ~~Office of Finance and Treasurer~~

Originally Issued: ~~1961~~

Revisions: ~~4/16/2004; 3/1/2005; Addendum to Section I.5, Effective 11/1/2005 (see footnote, page 5); 7/1/2006 (removed 7¢ per mile supplemental mileage reimbursement in Section I.5), 7/1/2013; 10/10/2013 (Updated title and standard template)~~

Errors or changes? ~~Contact: Office of the Finance and Treasurer at 848-932-4300~~

Policy Name:	Travel and Business Expense Policy				
Section #:	40.4.1	Section Title:	Financial Management	Formerly Book:	6.1.10
Approval Authority:	Executive Vice President for Finance and Administration and University Treasurer		Adopted:	1961	Reviewed: <u>10/10/2013</u> <u>07/01/2018</u>
Responsible Executive:	Associate Vice President and Chief Procurement Officer		Revised:	04/16/2004; 03/01/2005; 11/01/2005; 07/01/2006; 07/01/2013; 10/10/2013; 07/01/2018	
Responsible Office:	University Procurement Services		Contact:	University Procurement Services	

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1. Policy Statement

The ~~university~~University will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of university business.

2. Reason for Policy

To make travelers, ~~and approvers, deans, directors, and department heads~~ aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses.

3. Who Should Read This Policy

All members of the ~~Rutgers~~University community.

4. Resources

Rutgers Policies:

[University Policy 20.1.11: Procurement and Payment Policy](#)

[University Policy 40.4.2: Rutgers University Faculty and Staff International Travel Policy](#)

[University Policy 60.1.6: Employee Relocation Policy](#)

Rutgers Code of Ethics:

[University Policy 40.2.12: Gratuities, Guests, Gifts and Use of University Resources](#)

[University Policy 50.1.12: Conflict of Interest for Members of the Board of Governors and Trustees, the Camden Board of Directors, and University Officers](#)

[University Policy 60.4.2: Code of Ethics for Administrative and Professional Staff Members](#)

[University Policy 60.5.9: Faculty or Staff Involvement with Commercial Enterprise – Contracts with the University](#)

University Websites:

[University Procurement Services](#)

[University Procurement Services Procedures Manual](#)

[University Travel Policies and Forms](#)

[Department of Risk Management and Insurance](#)

[Division of Grant and Contract Accounting](#)

[University Tax Services](#)

5. Definitions

Appropriate: Consistent with objectives of the program, project or task. Appropriate also means that the expenditure is allowable under the terms and conditions of the underlying funding source and/or policies.

4. ~~Related Documents~~

~~None.~~

5. ~~Contacts~~

~~Office of the Finance and Treasurer at 848-932-4300~~

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6. ~~_____~~ **The Policy**

40.4.1 ~~TRAVEL, TRAVEL INCIDENTALS, AND MEAL EXPENSE POLICY~~

A. ~~_____~~ **Policy**

The university will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses

Approver: An individual with the responsibility to review purchases for reasonableness, necessity, and appropriateness to allow reimbursement. The traveler's business manager (or designee), who does not report to the traveler/requester must approve all travel and business expenses.

Business Expense: Reasonable, appropriate, and necessary travel and business expense(s) that are incurred while carrying out University business.

Conference: A conference is a formal scheduled meeting of a recognized organization in which the university or unit has an active area of interest.

Department and/or Unit Head: The person in charge of a university unit or subdivision thereof that has its own structured budget.

Due Diligence: The pursuit of knowledge, facts, or both in order to make an informed decision. This may require consultation with superiors or other informed parties such as the Division of Grant and Contract Accounting, the Office of the University Controller or University Procurement Services.

Employee: Any full or part-time employee of Rutgers, The State University of New Jersey.

Expense Report: The form used to account for travel and other business expenses. Expense reports are subject to review by internal auditors, external auditors (including state and federal grant agencies), and the Internal Revenue Service (IRS).

Legitimate Travel-Related Incidentals: Small dollar purchases that occur and are not anticipated but are required for successful completion of the business trip. Examples of appropriate travel-related incidentals are: books, office supplies, and teaching supplies.

Lowest Logical Airfare: The lowest price coach class airfare available that may or may not include connecting flights.

Necessary: An expenditure that is required to achieve the expected goals or outcomes of the program, project or task, where there is a clear business purpose.

Professional Judgement: A determination based on the application of knowledge and understanding of facts and circumstances.

Proof of Payment: Documentation (e.g., receipt, credit card charge slip, hotel folio) that indicates that the individual has settled the bill in full with the service provider.

Prudent: Wise in practical matters, careful for one's own interests.

Reasonable: The cost of the good(s) or service(s) is not excessive.

Receipt: An original document itemizing the good(s) or service(s) purchased. The receipt must provide a named payee and date that confirms payment has been made for a stated purchase. If

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the receipt is lost, complete a Lost Receipt Certificate Form found at <https://procurementservices.rutgers.edu/travel/travel-policies-and-forms>.

Supervisor: A person to whom the faculty or staff member reports.

Travel Advance: When a traveler requests university funds to pay for travel-related expenses. Also known as a Cash Advance.

Travel Order: A form that must be completed and approved any time the direct billing option is used to purchase air or rail tickets through the University's preferred travel agencies.

Travel Status: When an employee travels more than 100 miles from his or her place of residence or official work site to perform official university business.

Traveler: Any person who incurs travel expenses on official university business and is entitled to reimbursement of those expenses.

Trip: Travel from an individual's work site for a duration of at least twelve (12) hours for a specific business purpose, such as, attending a conference, providing a paper, or conducting research. An individual can take several consecutive trips while on travel status. Each trip can be reported on a separate expense report or on one expense report with each trip clearly indicated.

Work Site: This is the official University payroll location to which the employee reports every day.

6. The Policy

A. General

The purpose of this policy is to:

- Ensure a clear and consistent understanding of the policies for incurrence and reimbursement for business expenses;
- Provide University travelers with a reasonable level of service and comfort at the lowest possible cost to the University;
- Maximize the University's ability to negotiate discounted rates with preferred suppliers in order to reduce overall cost of travel;
- Indicate when the Procurement and Payment Policy should apply rather than this policy. See the University Procurement Services website at <https://procurementservices.rutgers.edu/>.

This policy defines the conditions under which the University will reimburse employees and others for travel expenses incurred when using personal funds. It also defines how business expenses incurred while in a "Travel Status" or not in a "Travel Status" will be treated.

This policy is also necessary to ensure that travel and business reimbursements made to University employees will not be considered taxable income. Pursuant to IRS regulations, travel and business expenses reimbursed to employees are excluded from gross income only if they meet the following conditions:

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1. There must be a business connection. The expense must be ordinary and necessary and in the performance of university business duties as an employee.
2. All business expenses must be substantiated with the date, amount, place, and business purpose of the expense being submitted to the employee within a reasonable time period. Specific documentation requirements are noted within this policy.
3. Employees are required to return all amounts in excess of substantiated expenses.

In conformance with IRS regulations, expenses reimbursed and later found not to be in compliance with University policy must be refunded to the University.

More restrictive travel or business expense policies may be specified by the deans, directors, and unit heads, and/or by the funding source(s), such as external sponsors.

B. Policy

Rutgers strongly encourages the use by employees of designated travel agencies for business related travel and expects employees to take advantage of University-negotiated travel discounts whenever possible. The University will reimburse faculty, staff, students and others for reasonable, necessary, and appropriate expenses incurred in connection with approved travel or business hosting on behalf of the University. If the University has a contract with an outside vendor which stipulates the vendor's travel agency be used, then the contract must be honored.

Employees using personal funds for University purchases and business travel must:

- Demonstrate integrity in making business arrangements and travel plans, especially in clearly separating costs for expenses related to outside business interests and personal travel.
- Accept responsibility to assure that business expenses and travel costs are necessary, reasonable, and appropriate, and to charge expenses to University accounts accordingly.
- Expect all expenses will be scrutinized and possibly disallowed if unreasonable or unallowable.

In order to be reimbursed, expenses require a clear **business purpose**, which is defined as one that supports or advances the goals, objectives, and mission of the University. An expense report must be submitted that adequately describes the expense as a necessary, reasonable, and appropriate business expense for the University, as further described in the [University Procurement Services Procedures Manual](#).

This policy does not apply to reimbursement for relocation expenses. Reimbursement for relocation expenses is addressed in ~~university policy 60.1.6, Employee Relocation (formerly book 6.1.13, Policies and Procedures Concerning Employee Relocation)~~. [University Policy 60.1.6: Employee Relocation](#).

Employees who improperly submit and approvers who improperly authorize the use of ~~university~~University funds are subject to disciplinary action.

B. Purpose

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The purpose of this policy is to make travelers, approvers, deans, directors, and department heads aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses.

This policy defines the conditions under which the university will reimburse employees for travel expenses incurred when using personal funds. It also defines how business expenses incurred while in a "travel status" or not in a "travel status" will be treated.

More restrictive travel or business expense policies may be specified by the deans, directors, and department heads of individual schools, divisions, departments, and/or by the funding source(s), such as external sponsors.

Unless otherwise provided in this policy, exceptions to any provision of the policy will require written approval from one of the following:

- President of the University
- Executive Vice President for Academic Affairs, Finance and Administration and University Treasurer (or a designee)
- Senior Vice President for Finance and Treasurer, Academic Affairs (or a designee)
- Chancellor, of Rutgers University–New Brunswick (or a designee, for Camden Campus)
- Chancellor, of Rutgers Biomedical and Health Sciences (or a designee, for)
- Chancellor of Rutgers University–Newark Campus (or a designee)
- Chancellor of Rutgers University–Camden (or a designee)

C. Responsibilities

1. Responsibility of the Individual

Individuals requesting reimbursement from the University should exercise good judgment with respect to incurring business expenses and are expected to spend the University's funds prudently. Individuals have the responsibility to undertake due diligence in order to ensure compliance with the policy and the proper documentation provided in the expense report. Business expenses will be reimbursed if they are deemed reasonable, compliantly documented, properly authorized and approved, and within the guidelines of this policy. Expense reimbursements may be disallowed if unreasonable or unallowable.

2. Responsibility of the Approver

Approvers have primary responsibility for ensuring compliance with the policy and that the proper documentation is provided in the expense report. The approver must verify that the expenses and expense reports meet the following criteria:

- The expenses approved for reimbursement are compliant with this policy and all pertinent federal, state, and sponsoring agency policies including, for travel incurred on grants, contracts, sponsored programs or restricted funds, any specific expenditure policy of a funding source, if more restrictive;
- The expense was necessary and was incurred while conducting University business;
- The expense is appropriate and the amount is reasonable;
- The expense is charged to the proper account, organization number, and employee identification number.

Under no circumstances may an individual approve his or her own
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~~This policy is also necessary to ensure that travel and business reimbursements made to university employees will not be considered taxable income. Pursuant to Internal Revenue Service (IRS) regulations, travel and business expenses reimbursed to employees are excluded from gross income only if they meet the three conditions (section J.3) set forth in this policy. In conformance with IRS regulations, expenses reimbursed and later found not to be in compliance with university policy must be refunded to the university.~~

~~C. expense report. The traveler's supervisor or the supervisor's designee who does not report to the traveler must approve the expense report.~~

D. **Travel Authorizations and Arrangements**

The traveler's dean, director, or department head, in accordance with this policy and the the [University Procurement Services Procedures Manual](#), and any procedures established within his or her school, division, department, or funding source, should authorize all official business travel. The employee and respective supervisor are responsible for ensuring that travel is appropriate, reasonable, and necessary to the mission, responsibilities, or duties of the department or division. Under no circumstances may an individual approve his or her own ~~Travel and Business Expense Report (TABER)~~ expense report. The traveler's supervisor or the supervisor's designee who does not report to the traveler must approve the ~~TABER~~ expense report.

~~D.~~

E. **Travel Under Sponsored Programs**

Specific procedures for travel related to sponsored programs are outlined in the ~~Policies and Procedures for Travel and Business Expense Reimbursement on Grants and Contracts~~ and are issued by the Division of Grant and Contract Accounting (DGCA). The DGCA website can be found at <http://postaward.rutgers.edu/>.

~~E.~~

Domestic and international travel incurred on **grants, contracts, sponsored programs, or restricted funds** must comply with university policy and any specific expenditure policy of the funding source, if more restrictive than University policy. Air travel must be on an approved United States flag air carrier in compliance with the Fly America Act (<http://www.gsa.gov/portal/ext/public/site/FTR/file/Chapter301p010.html/category/21868/#wp1088896>). Further information can be obtained by visiting the Division of Grant and Contract Accounting website at <http://postaward.rutgers.edu>.

F. **Non-University Employee Travel**

Reimbursement of travel expenses made by the ~~university~~University to people outside of Rutgers (e.g., prospective employees) is subject to the same regulations that pertain to ~~university~~University employees.

~~F.~~

G. **Tax-Exempt Status**

The ~~university~~University is a tax-exempt organization and individuals should request that taxes not be collected. Unfortunately, the travel industry (e.g., airlines, rail, hotel, car rental, restaurants) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-

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exemption document, a tax exemption letter can be obtained from the University Tax Department or the purchasing office servicing your campus.

~~G.~~

H. **Making Travel Arrangements**

1. ~~Use of the Internet~~

~~Travelers are encouraged to~~ may make travel arrangements directly with the supplier via the Internet or online booking service as a cost containment strategy.

2. ~~Travel Agencies~~

Travelers are permitted to use any travel agency. The ~~university~~ University has preferred travel agencies that can be used if the traveler wants to charge the purchase of an airline ticket directly to the ~~university~~. ***Due to the ongoing changes in the travel industry, all of the preferred travel agencies charge a service fee that is determined by the agency*** University with an approved Travel Order.

3.

I. ~~International Travel~~

~~Additional information regarding international assistance when traveling abroad may be obtained from the Office of Global Programs.~~

H. ~~Forms of Payment for Travel and Business Expenses~~

Personal Funds

~~The traveler makes all travel-related purchases with personal funds and submits a TABER to obtain a reimbursement according to the University Travel, Travel Incidentals, and Meal Expense Policy.~~

Direct Billing Option

~~Travelers must use a Travel Order form (TO) to charge the purchase of airline or rail tickets directly to their university account through the university's preferred travel agencies. Instructions for use are available on the back of the TO form. Travel Order forms can be obtained through Material Services using an internal purchase order.~~

Check Request

~~Travelers may request a university check to pay for conference registrations and hotel reservation deposits. In the event that a credit is received, the traveler is responsible to obtain a check made out to Rutgers or have the credit applied to their bill. The credited amount should be noted on the TABER as part of the trip reconciliation process.~~

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Travel Advances

Travel advances can be requested for transportation, lodging, meals, and incidentals when needed. Travel advances for transportation can be requested up to 90 days prior to the departure date. Travel advances are considered a personal charge to the individual requesting the advance and requests of more than \$100 per day for meals and incidentals requires a justification letter be submitted along with the Employee Travel Advance form. An approved TABER with appropriate receipts must be submitted within 60 days of the traveler's return to their work site to reconcile how the advance was used or to indicate the amount to be repaid to the university.

Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

Disbursement Control will release the advance check no earlier than two weeks prior to the departure date with the exception of transportation expenses that can be distributed up to 90 days in advance of the departure date.

RU Travel Card

Travelers may use the RU Travel Card, an individual liability VISA credit card, for business travel. Proper use of the card and prompt submission of a TABER with the appropriate receipts upon the traveler's return can alleviate the need to use personal funds for business travel expenses.

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- **Registration.** Decisions to travel overseas should be made with the understanding of the current world situation, which requires that Travelers remain aware, informed, and prepared. In an effort to strengthen the ability of the University to ensure the safety of faculty, staff, and students participating in official University international travel, the University has implemented a travel registration procedure for all international travel. **All Rutgers faculty, staff, and students who are traveling outside the United States on University affairs are required to register with the Department of Risk Management prior to booking at riskmanagement.rutgers.edu.** Travelers must register separately for each international trip they make. For student groups not traveling as part of Rutgers Global Study Abroad, travel registration for the group is the responsibility of the Group Leader.
- **Emergency Travel Assistance Plan.** Upon completion of international travel registration, international travelers will be automatically eligible for an emergency travel assistance plan. Membership in the emergency travel assistance plan is provided at no charge to faculty, staff, and students while undertaking official University travel. The emergency travel assistance plan may also cover incidental personal travel, if taken in conjunction with official travel. The emergency travel assistance plan provides international travel assistance and services, including: medical assistance (with enrollment in International Medical Health Insurance) such as access, referrals, treatment, and case management; security assistance such as disaster/crisis centers, political evacuations, and medical evacuations; and travel assistance services such as travel security reports and lost cash/documents. Contact the Department of Risk Management and Insurance website at <https://riskmanagement.rutgers.edu> for more information.
- **International Health Insurance.** Since accessing medical and emergency assistance can be difficult and expensive while traveling abroad, the University recommends that its international travelers purchase International Travel Health Insurance. **Enrollment in International Travel Health Insurance is mandatory for all students traveling**

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abroad. Please see the [University Procurement Services Procedures Manual](#) for more information.

J. Reimbursable Travel Expenses

This section outlines travel-related expenses that are reimbursable.

1. Commercial Air

~~The university~~University will only reimburse only coach class tickets aboard a regularly scheduled commercial carrier. Travelers have the option to upgrade to business or first class by paying the difference with personal funds. When a more favorable price can be obtained for airfare by adding additional days to the trip, reasonable expenses for lodging and meals for the minimum necessary additional days may be claimed. The total cost of the reduced fare plus the additional days' expenses must be lower than the lowest available airfare without the additional days of travel.

Domestic and international airfare incurred on grants, contracts, sponsored programs, or restricted funds must comply with University policy and any specific expenditure policy of the funding source, if more restrictive than university policy.

Further information can be obtained by visiting the Division of Grant and Contract Accounting web site at <http://postaward.rutgers.edu>.

See <http://www.ruttravel.rutgers.edu> for information on university travel discount agreements that may be available.

For reimbursement of airline ticket purchases, the airline ticket receipt must be submitted with the TABER. The passenger copy of the air ticket (boarding pass) should be attached whenever possible. If an electronic ticket was used, a detailed invoice/itinerary (which may also be identified by the air carrier as a receipt), as long as it shows all times of departure, flight numbers, class of service, fare basis, ticket or confirmation number, and cost of ticket, along with proof of payment (i.e., credit card being charged) will also be accepted as an original receipt.

If a ticket must be changed or cancelled due to a business need, the cost of the ticket and/or the penalty incurred may be reimbursed. Travelers are encouraged to book unused tickets whenever possible. If it is not possible to use the ticket by rebooking the flight, the total cost of the ticket may be reimbursed by completing an Unused Air Ticket Form which is available on the travel website (See Exhibit D). This form must be completed and signed by the traveler and the Dean or Director for their school or department. If the ticket can be rebooked, but a penalty is incurred, this penalty can be reimbursed if the reason for the change is explained adequately on the TABER and approved by the approver.

1. Travelers should always select the lowest logical price airfare that meets their business travel needs. Flights booked using personal airline Frequent Flyer miles are not reimbursable. Travel by chartered or private aircraft is prohibited without prior authorization from the Office of Risk Management and Insurance.

2. Commercial Bus/Rail Fares

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2. : Reimbursement for coach class of service on commercial bus and rail travel will be the reasonable actual cost. ~~A ticket stub showing the fare or a detailed receipt showing the fare must be submitted with the TABER.~~ See [University Procurement Services Procedures Manual](#) for additional information.

3. Lodging Reservations

: ~~The university~~University will reimburse lodging for trips of more than 100 miles one-way. Specific exceptions for travel within the 100-mile proximity in New Jersey, New York, and Pennsylvania locations may be authorized by the approver (e.g., multiple-day conferences where commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which overnight lodging is deemed appropriate). ~~An explanation of the desired exception must be included in the reimbursement request and attached to the TABER. Only expenses for standard room accommodations will be reimbursed. The original receipted hotel, motel, or other bill must substantiate lodging expenses. The bill must specify rate, date(s) of stay, and evidence of payment and must be attached to the TABER. Express checkout itemized receipts are acceptable for reimbursement, but the receipt must show the credit card being charged (the credit card number should be concealed to prevent misuse of the number). Credit card slips/receipts alone are not adequate support. Travelers have the option of reserving hotel rooms with personal funds, by processing a Check Request within RIAS or by requesting a University Purchase Order by obtaining written justification and approval from the unit head.)~~ The cost of lodging should be kept to a minimum by requesting standard room accommodations at reasonably price mid-market hotels whenever possible. Luxury and upscale hotels should not be booked. There are several states that are eligible for sales tax exemption. Visit <http://uco.rutgers.edu/tax-services> and review the links on the right under Out of State Exemption Status Letters to see if the state the traveler is going to is eligible for a tax exemption certificate.

4. Car Rental

: ~~The university~~University will reimburse for a rental car when there is a business justification or when there is no other means of comparable transportation. Car rentals may be used when the overall cost of the rental is less than the cost of other means of transportation (e.g., taxis, limousines, airfare). ~~Reimbursement for car rental is limited up to intermediate size classifications for individual travelers. Full size vehicles or vans are allowed for groups when traveling. Reimbursement will normally be made only to the traveler who signed the rental contract; however, reimbursement can be made to individuals that are sharing the cost of the rental car by following the procedures in Section J.2 of this policy. Original receipts for car rentals and the rental contract must be attached to the TABER to support the expense.~~ hotel shuttle, taxis, car service, airfare, personal car). Any accident involving a rental car must be reported promptly to the local police, employee supervisor, and rental car company where a claim should be completed. If the accident pertains to a third party occurrence, please notify the Office of University Risk Management and Insurance. If the accident results in injuries, the traveler must complete the form "[Online Accident Reporting Form](#)" (accessible at <http://riskmanagement.rutgers.edu/>) and return it to Risk Management and Insurance.

~~All authorized drivers must be listed on the car rental contract. Collision insurance (often called Collision Damage Waiver insurance on the rental contract) must be purchased when renting an automobile domestically. The minimum liability insurance must be purchased if it is not automatically included in the contract. For international automobile rentals, all insurance coverages must be taken. Reimbursement can be obtained by submitting a TABER.~~

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5. Privately Owned Vehicles

~~: The universityUniversity will reimburse staff that use private automobiles on universityUniversity business at the current mileage reimbursement rate established by the Internal Revenue ServiceIRS, plus parking and toll charges. The current rate is available on the travel web site. The mileage reimbursement rate is intended to cover all operating costs including depreciation, repairs, gasoline, insurance, towage and other similar expenditures.~~

When driving on ~~universityUniversity~~ business, employees must carry a valid driver's license, vehicle registration, and proof of insurance. New Jersey residents must carry a New Jersey Insurance Identification Card. Privately owned motorcycles shall not be used on university business.

A personal car should be used when the overall cost of the personal car usage is less than the cost of other means of transportation. In the event of an accident involving injuries or damages to other persons or property while operating a privately owned vehicle on university business, the employee must notify the Office of University Risk Management and Insurance in order to provide for any potential involvement of the universityUniversity. The financial loss for damage to a privately owned vehicle used on business is not reimbursable by the universityUniversity. Transportation to temporary official workstations or sites shall be reimbursed on the basis of the total travel cost from home to the temporary work site, less the total normal travel costs from home to the official work site. The lesser of actual miles driven or actual mileage minus commuting costs should be used.

6. Ground Transportation

6. : Reimbursement may be requested for ground transportation from the traveler's home, or from their work site to the airport, bus, or train station. Receipts showing the amount and the date of service should be attached to the TABER for reimbursement. Before using either taxi or car service, determine that it is more economical and reasonable compared to personal car usage adding in tolls and parking. If a car service will be used, the University's contracted car service suppliers can be found at <https://procurementservices.rutgers.edu/travel/booking-travel>.

7. Meal Expenses

7. : The universityUniversity will reimburse employees for meals while in travel status (travel for a period of at least 12 hours) under the following three options: consecutive hours or a distance of 100 miles each way) using a per diem option which do not require a receipt. Travelers should not seek reimbursement for a meal that is included in any aspect of travel such as a conference registration. The available per diem options are described in the [University Procurement Services Procedures Manual](#).

~~1. A reimbursement for actual expenses up to \$60 per day. Employees must submit itemized original receipts with proof of payment for all meals to be reimbursed. The cardholder's copy of the meal receipt, without itemization of the meal will be accepted, however, the receipts must include the provider's name and date, the name(s) of any other person included on the bill, and the purpose of the meeting. Also, if state or federal sources are being used to cover the expenses a statement must be included that no alcohol is included in this receipt.~~

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If any charges for alcoholic beverages were included, they must be deducted from the receipt. Travelers should not seek reimbursement for a meal that is included in some aspect of the travel such as a conference registration.

2. A flat \$50/day per diem. Meals are prorated depending on whether breakfast, lunch or dinner is included regardless of city. The following percentage should be used to deduct the meal provided from the total per diem for the location of the event:

<u>Meal</u>	<u>of meal per diem rate</u>
Breakfast	\$10
Lunch	\$10
Dinner	\$30

3. A per day reimbursement based on the IRS per diem tables. The table of per diem rates for all domestic cities can be found on the Rutgers Travel web page <http://www.rutavel.rutgers.edu/>. The per diem rate is found in the column headed M&IE (Meal and Incidental Expense) rate (b). A per diem rate of \$50 must be used for all cities not listed on the table. The table of per diem rates for all foreign cities is located on the Rutgers Travel web page <http://www.rutavel.rutgers.edu/>. Rates are provided by year, by country. Identify the appropriate table based on the date of the trip reported. The appropriate rate is provided in the M&IE column for each location. Use the "other" per diem rate for any city not specifically listed for the country.

If any per diem option is selected, receipts are not required and the per diem rate must be used for the entire trip (see definition of trip in

8. Business Meals: Business meals are meals with a clearly substantiated business purpose and are directly associated with University business. The cost for business meals must be prudent, reasonable, and in the best interest of the University. At a business meal, the business discussion is the primary purpose of the meal. Business meals should adhere to the following rules: Acceptable reasons for business meals include meals with a guest speaker, lecturer, or prospective faculty, staff, or students. These meals should be limited in terms of number of attendees and the total cost should be reasonable and prudent. If alcohol is included in the meal, the restricted fund source must allow for reimbursement. Business meals while not in travel status with other Rutgers colleagues in local restaurants are generally not reimbursable. Local meals with colleagues should be considered a personal expense. Business meal expenses include food, beverages, catering services, and banquet facilities. Payments to a caterer, facility, or transportation of food should be processed using a University purchase order whenever possible.

Communication: The University will reimburse individuals for telephone calls, faxes, and internet connectivity specifically for University business. **Definitions** section of policy). The per diem rate must be prorated for the date of departure and date of return depending on the time of departure and return. The per diem rates are prorated as indicated in the following tables.

<u>Pro-rating Per Diem for Date of Departure</u>	
<u>Time of Departure</u>	<u>Pro-Rata Share of Per Diem Rate</u>

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12:01 am to 7:00 am	100% of Full Per Diem Rate
7:01 am to 1:00 pm	80% of Full Per Diem Rate
1:01 pm to 7:00 pm	60% of Full Per Diem Rate
7:01 pm to midnight	0% of Full Per Diem Rate

Pro-rating Per Diem for Date of Return

<u>Time of Arrival</u>	<u>Pro-Rata Share of Per Diem Rate</u>
12:01 am to 7:00 am	0% of Full Per Diem Rate
7:01 am to 1:00 pm	20% of Full Per Diem Rate
1:01 pm to 7:00 pm	40% of Full Per Diem Rate
7:01 pm to midnight	100% of Full Per Diem Rate

When the trip includes more than one location and the cities involved have different per diem rates, the rate for each day (beginning at 12:01 am) is the rate for the location where the traveler obtained lodging for that night.

Exceptions to the \$60 threshold require the approval of the individual with budgetary authority over the account being used.

8. Telephone Calls

9. The university will reimburse employees for telephone calls, faxes, and Internet modem hookups specifically for university business. Any of these items not appearing on the hotel/motel bill must have a detailed receipt attached to the TABER to support the expense (receipt should include date, cost of call, and the points between which the call was made). One phone call for each day of travel and of reasonable duration to the employee's residence is also reimbursable. For international travel, international phone and data access should be pre-approved in writing from the unit head. International phone cards are acceptable for international use.

9. Passports/Visas

Reimbursement will be allowed for actual passport and visa fees for travel outside the United States on university business.

10. 10. **Passports/Visas:** Actual fees for visas required by the country the traveler is visiting or related to requirement of employment / work assignment in the United States are reimbursable. Passports are allowable when they are a specific and necessary condition of fulfilling a work assignment on behalf of the University. See [University Procurement Services Procedures Manual](#) for more information.

11. **Inoculations:** Vaccinations and immunizations required for international trips should be handled through the traveler's personal physician or at the Rutgers University Health Center (Travel Clinic) at Hurtado Health Center in New Brunswick. To find out what immunizations are required for the country the travel is to, go to <http://wwwnc.cdc.gov/travel/destinations/list>.

Conference Meeting Registration Fees

12. : The university will reimburse employees for approved conference or professional meeting registration fees. Employees have the option of ~~paying to pay~~ the fee with personal funds and ~~being reimbursed~~ submit for reimbursement after the conference is over, or ~~processing a process~~ via Check Request through RIAS. A

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~~receipted bill or in the e-Procurement system. Individuals are encouraged to take advantage of significant discounts for early registration confirmation with the fee noted and a copy of the fee sheet detailing the conference itinerary (or brochure) are required to substantiate the business purpose, the time period of the trip and the amenities provided by the conference or meeting after attendance is approved.~~

~~11. — Miscellaneous Expenses~~

~~13. : Prior approval for miscellaneous expenses should be obtained from the traveler's dean, director, or department head whenever possible. Requests for reimbursement of other these expenses (e.g., the rental of meeting rooms or storage space, or the purchase of special transportation) must be accompanied by a detailed explanation. Prior approval should be obtained from the traveler's dean, director or department head whenever possible.~~

~~J. — Travel and Business Expense Reimbursement~~

~~1. — Travel and business expense reimbursement may be requested by submitting an approved TABER to the University Controller's Office. Under no circumstances may an individual approve his or her own TABER. The traveler's supervisor or the supervisor's designee who does not report to the traveler must approve the TABER.~~

~~— Travelers shall not seek reimbursement for goods or services (including transportation, lodging, etc.) that are provided free of charge, paid for by another source or are not related to university business. Any reimbursement received by a university employee from another source for the same costs reimbursed by the university shall be deposited into the university account that was initially charged.~~

~~— Transportation to temporary official work stations or sites shall be reimbursed on the basis of the total travel cost from home to the temporary work site, less the total normal travel costs from home to the official work site.~~

~~— To ensure proper accounting, prompt reimbursement and compliance with IRS regulations, travelers need to submit their TABERs within 60 days after their return to the work site. Both the approver and the next higher level approver must approve TABERs submitted beyond the 60-day time period. TABERs submitted beyond one year after the date(s) of travel will not be reimbursed.~~

~~— Employees should itemize all expenses on the form and attach the appropriate receipts.~~

~~— The traveler is responsible to provide an English translation/explanation for all receipts written in a foreign language. The translation/explanation should provide an identification of the type of expenditure (i.e. meals, transportation, etc.) and a general description of the items included on the receipt (i.e. lunch for traveler). Travelers are encouraged to use credit cards for payment and submit the credit card statement that facilitates and validates the conversion process. If a copy of the traveler's credit card statement is included with receipts, reimbursement will be for the amount shown for the item on the statement. If the traveler converts US dollars into foreign currency, the currency exchange receipts or bank statement detailing the transaction can be used to calculate the US dollar equivalent for expenses reported. For those individuals not using credit cards or lacking currency exchange receipts,~~

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receipts submitted in foreign currency must be converted to US Dollars using the Oanda currency converter which can be found at <http://oanda.com/convert/classic>. Information and guidance on conversion rates can also be obtained from the Office of Treasury Operations.

2. Reimbursable expenditures of \$50 or less must be listed on the Travel and Business Expense Report but do not require the attachment of supporting documentation (receipts), except when reimbursement for actual meals is requested. Dated original receipts or invoices for expenses in excess of \$50 dollars must be sent to Disbursement Control as supporting documentation attached to a properly completed Travel and Business Expense Report. In accordance with IRS regulations, the supporting documentation (i.e. receipts) must reconcile the cost and business purpose of the expenditure, and, for a reimbursement, must show evidence of payment.

— If actual meal expenditures are reported instead of the use of a per diem rate, receipts must be included for all meal expenditures submitted on the request for reimbursement.

— When expenses are being shared with either individuals or external organizations, a duplicate copy of the receipts will suffice with a detailed explanation that includes the names of the individuals or organizations that paid the balance of the expenses.

— For any receipts that have been lost, the traveler must seek a duplicate of a missing original receipt from the billing agency. When submitting a TABER, include the duplicate showing proof of payment and a completed Lost Receipt Certification, which is available on the University travel website (See Exhibit C), or memorandum or statement signed by the traveler and approver, stating that:

- No original receipt is available.
- The expense was on behalf of the University.
- The item and amount of the expense are accurate.
- No other reimbursement of expense has been or will be sought
— or accepted from any source.

— In these cases when all attempts have failed to yield an acceptable receipt, an explanation must also be included in the memorandum to attest to the efforts made. This statement must be signed by the traveler's supervisor.

3. In order to exclude travel reimbursements from employee income, the university must maintain an "accountable plan" for employee business expenses. Expenses not meeting all three conditions may be taxable to the traveler and therefore subject to W-2 reporting. Under Internal Revenue Service (IRS) regulations for an accountable plan, expenses are required to meet the following three conditions:

- a. There must be a business connection and only for business expenses that are ordinary and necessary in the performance of duties as an employee.

- b. All business expenses must be substantiated with the date, amount, place, and business purpose of the expense being submitted to the employer within a reasonable time period. Specific documentation requirements are noted throughout the policy.

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G. _____

~~1. Employees are required to return all amounts in excess of substantiated expenses.~~

K. _____ Non-Reimbursable Expenses During Travel

~~Although this is not a complete list, the following are some examples of expenses that will not be reimbursed by the university.~~

- ~~• No reimbursement will be given for the purchase of travel, accident or life insurance for a business-related trip. When traveling on university business, New Jersey Workers' Compensation covers university employees. Contact the Office of University Risk Management and Insurance for further information.~~
- ~~• Fees incurred for changing reservations unless there is a business justification.~~
- ~~• Expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, fun runs, movies, theater tickets, in-room movies, in-flight movies, etc.~~
- ~~• Unreasonably expensive meals and lodging.~~
- ~~• Expenses that are not University may be found on the Rutgers business-related Travel site at <https://procurementservices.rutgers.edu/travel/reporting-travel-expenses>.~~
- ~~• Meals included in the cost of conference/meeting fees.~~
- ~~• All expenses related to the personal negligence of the traveler (parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing, or other items).~~
- ~~• Repairs of personal vehicles used on university business.~~
- ~~• Laundry and valet service for business stays less than a week (five consecutive business days).~~
- ~~• Spouse's/family member's travel costs (including babysitting).~~
- ~~• Lost/stolen cash or personal property including luggage and/or briefcases.~~
- ~~• Personal items and services (e.g., shoe shines, haircuts, manicures, saunas, massages, pet care costs, souvenirs or personal gifts, childcare costs, and personal reading materials).~~
- ~~• Late payment penalties and interest on RU Travel or personal credit card.~~
- ~~• Alcoholic beverages (the cost of alcoholic beverages cannot be reimbursed from state or federal funding sources).~~
- ~~• Frequent flyer or club membership (air or rail) fees.~~
- ~~• Gifts~~

~~**NOTE:** Federal regulations prohibit the use of Federal funds for entertainment, lobbying, or the acquisition of goods or services for personal use.~~

L. _____ Travel Web Site

~~The Rutgers travel web site (<http://www.ruttravel.rutgers.edu>) is available for further information on the university preferred travel agencies, travel policies and procedures, travel agreements, RU Travel Card, frequently asked questions, and travel-related links.~~

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Questions and information about the University Travel Policy should be directed to your departmental administrator, the University Controller's Office, the Division of Accounting, the Division of Grant and Contract Accounting or the travel buyer in the Purchasing Department.

M. Business Expenses

N. Goods and Services

Travelers and non-travelers may be reimbursed, including sales tax, for purchases of reasonable, necessary, and appropriate business related goods and services up to \$500 with the submission of an itemized receipt attached to an approved Travel and Business Expense Report (TABER).

Meal Expenses

The university will reimburse a business meal expense when it is deemed to be necessary, reasonable, and appropriate by a dean, director, department head or designee. Reimbursement of meals will occur when they are an integral part of the business meeting or activity, not as a matter of personal convenience. The receipts must be original and itemized and include the provider's name and date, the name(s) of any other person included on the bill, and the purpose of the meeting. The receipt must indicate that the bill was paid. Credit card receipts alone are not acceptable. To determine whether a business meal expense is appropriate, the individual seeking reimbursement should first consult with his or her supervisor.

The supervisor should exercise professional judgment in determining whether:

- The topic of discussion (meeting) or activity of the meeting warrants the use of University funds for the meal expense.
- The benefit derived from incurring the expense is the most effective, efficient, and productive way to use university resources.
- The funds are available.

DEFINITIONS

APPROPRIATE - Means that the expenditure is consistent with objectives of the program, project or task. Appropriate also means that the expenditure is allowable under the terms and conditions of the underlying funding source and/or policies.

- **APPROVER** - An individual with the responsibility to review purchases for reasonableness, necessity, and appropriateness to allow reimbursement. The traveler's supervisor or the supervisor's designee who does not report to the traveler/requester must approve all travel related business expenses. The approver is expected to determine if a charge is reasonable, appropriate, and necessary. The approver also is responsible to ensure that the correct accounts have been used and sufficient funds are available to cover the total expenses.

Under no circumstances may an individual approve his or her own TABER. The traveler's supervisor or the supervisor's designee who does not report to the traveler must approve the TABER.

APPROVED BY - Approving expenses signifies that the proper authorized person (generally the traveler's supervisor or the supervisor's designee) has reviewed travel expenses and the supporting documentation for fund approval and appropriateness of the travel and that these

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~~expenses are in compliance with all university policies and all pertinent federal, state and sponsoring agency policies. Travel and business expenses incurred on grants, contracts, sponsored programs, or restricted funds must comply with university policy and any specific expenditure policy of the funding source, if more restrictive than university policy.~~

~~BUSINESS EXPENSE – Reasonable, appropriate, and necessary travel and business related expense(s) that are incurred while carrying out university business.~~

~~CONFERENCE – A conference is a formal scheduled meeting of a recognized organization in which the university or department has an active area of interest.~~

~~DEPARTMENT HEAD – The person in charge of a subdivision of a particular school or unit that has its own structured budget.~~

~~DUE DILIGENCE – Individuals have the authority and responsibility to pursue knowledge, facts or both in order to make an informed decision. This may require consultation with superiors or other informed parties such as the Division of Grant and Contract Accounting, the Office of the University Controller and the Purchasing department.~~

~~EMPLOYEE – This constitutes any full or part-time employee of Rutgers University.~~

~~HIRING AUTHORITY – Person within a department with the authority to make a hiring decision.~~

~~LEGITIMATE TRAVEL-RELATED INCIDENTALS – Small dollar purchases that occur and are not anticipated but are required for successful completion of the business trip. Examples of appropriate travel-related incidentals are: books, office and teaching supplies.~~

~~LOWEST LOGICAL AIRFARE – The lowest price coach class airfare available that may or may not include connecting flights.~~

~~NECESSARY – This means that the expenditure is required to achieve the expected goals or outcomes of the program, project or task.~~

~~PROFESSIONAL JUDGEMENT – Individuals will make a determination based on the application of knowledge and understanding of facts and circumstances.~~

~~PROOF OF PAYMENT – Documentation (e.g., receipt, credit card charge slip, hotel folio) that indicates that the individual has settled the bill in full with the service provider.~~

~~PRUDENT – Wise in practical matters, careful for one's own interests.~~

~~REASONABLE – The cost of the good or service is not excessive.~~

~~RECEIPT – An original document itemizing the good(s) or service(s) purchased. The receipt must provide a named payee and date that confirms payment has been made for a stated purchase. If the receipt is lost, the individual seeking reimbursement must create a receipt listing the name of the service provider, date, time, itemize purchase, amounts (including tip), name(s) of others (if any) included in the bill, and purpose. The receipt must be signed and dated by a dean, director, or department head.~~

~~REQUESTOR – The traveler that is responsible to sign the “Requestor’s Signature” line on the TABER form when seeking reimbursement.~~

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~~RU TRAVEL CARD~~ – An individual liability VISA credit card that is available to university employees as an alternative method of payment for business travel expenses. Upon submission of a ~~TABER~~ with the appropriate receipts, the traveler will be reimbursed for the approved business-related charges.

~~SUPERVISOR~~ – A person to whom the faculty or staff member reports.

~~TABER~~ – The acronym for the Travel and Business Expense Report that is used to account for travel and other business expenses. ~~TABERs~~ are subject to review by internal auditors, external auditors (including state and federal grant agencies), and the IRS.

~~TRAVEL ADVANCE~~ – When a traveler requests university funds to pay for travel-related expenses.

~~TRAVEL ORDER FORM (TO)~~ – A pre-numbered form that must be completed any time the direct billing option is used to purchase air or rail tickets through the university's preferred travel agencies.

~~TRIP~~ – Travel from an individual's work site for a duration of at least 12 hours for a specific business purpose, such as, attending a conference, providing a paper, or conducting research. An individual can take several consecutive trips while on travel status. Each trip can be reported on a separate ~~TABER~~ or on one ~~TABER~~ with each trip clearly indicated.

~~WORK SITE~~ – This is the official university payroll location to which the employee reports every day.

~~TRAVEL STATUS~~ – When an employee travels more than 100 miles from his or her place of residence or official work site to perform official university business.

~~TRAVELER~~ – Any person who incurs travel expenses on official university business and is entitled to reimbursement of those expenses expense report.