



University Business Travel and Entertainment Policy

Effective Date: March 9, 1993

Approval: February 18, 2017

Maintenance of Policy:
Vice President for Finance and
Administrative Services

PURPOSE: This policy is intended to establish standards and guidelines regarding the expenses of individuals for University related business travel and entertainment while 1) ensuring University compliance with federal/state tax laws and third party sponsoring agency regulations, 2) compensating University personnel adequately and fairly when traveling and/or entertaining on behalf of the University and 3) managing the usage of the University's financial resources in a responsible manner.

All individuals are expected to make reasonable and appropriate economical choices when traveling and/or entertaining on behalf of the University.

SCOPE: This policy applies to any individual using University funds for university related business travel and/or entertainment and is intended to provide consistent and fair treatment between departments throughout the University. University funds include sponsored research funds awarded to the University. All expenses must be supported with adequate documentation, appropriate, necessary and reasonable both in amount and relative to university business purpose.

The University of Dayton's Policy for University Business Travel and Entertainment is considered an "accountable plan" per Internal Revenue Service definitions. Expense reimbursements that meet accountable plan rules are not reported as income to the individual. Under Internal Revenue Service accountable plan rules, travel advances and reimbursement of expenses must meet three requirements:

1. Expenses reimbursed must be for University related business. Travel advances must be reasonably related to the cash business expenses expected to be incurred. Expenses must not be ones that would have otherwise been paid by the employee in the absence of business travel.
2. Expenses must be substantiated within a reasonable period of time.
3. Any advance amounts in excess of substantiated expenses (unused money from advances) must be returned to the University within a reasonable period of time.

REFERENCE DOCUMENTS:

1. Appendix A: University of Dayton Travel and Entertainment Procedures

POLICY HISTORY:

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March 9, 1993

Approved as amended
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August 7, 2000

Approved as amended
February 18, 2017

POLICY:

It is the policy of the University of Dayton to allow the usage and/or reimburse for appropriate, necessary and reasonable travel and entertainment related costs incurred while on approved University related business in compliance with relevant Internal Revenue Service and sponsor guidelines (as applicable).

All requests must meet the following guidelines:

- Detailed receipts must be submitted for all single transaction expenses greater than \$20
- The reimbursement request must be submitted within 60 days of the conclusion of the travel or date of entertainment. Failure to request reimbursements within 60 days of the conclusion of travel or date of entertainment generally will result in amounts to be treated as if they were paid under a non-accountable plan and treated as compensation, subject to the required payroll tax withholdings and reported as taxable income on the employee's Form W-2.
- The request must be submitted via the University's specified travel/entertainment procedure ([link here](#)).
- Expenses are to be reported as actual amounts incurred, not estimated or rounded.
- Expenses must be reasonable, avoiding lavishness and excess.

Entertainment expenses must meet all of the above guidelines and the following:

- Entertainment expenses must include the identification of the persons or group being entertained.
- Entertainment Expenses must include a statement with the reason for such entertainment, the benefit of such entertainment to the University and clarify the relationship of persons attending to the University's programs or activities.

University Travel and Entertainment related expenses are permitted for the following:

- Transportation costs
- Lodging
- Meals
- Registration Fees
- Miscellaneous Fees – as defined in the procedures

Travel and Entertainment related expenses will not be permitted for the following:

- Personal expenses and personal care items
- Tickets or fines
- Airline life insurance
- Travel insurance

See the Travel and Entertainment Procedures document for further details regarding the use and/or reimbursement of specific travel or entertainment expenses.

University of Dayton Travel and Entertainment Procedures

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Section 1**General Guidelines**

In general, the cost of transportation, accommodations, and other business travel or entertainment related expenses should be governed by what is reasonable and appropriate to the purpose involved. Conscientious use and good stewardship of University funds is the responsibility of the individual to ensure the University uses its' funds in accordance with University objectives and ideals.

Colleges, schools or departments may offer more stringent guidelines to which personnel should adhere, such as pre-approval or budgetary considerations. There are times when a department will reimburse an employee only a fixed amount, with any expenses incurred beyond this amount becoming the responsibility of the individual. This arrangement is acceptable at the University as long as both the departmental supervisor and the employee traveling or entertaining have a mutual agreement concerning this arrangement. An individual who travels or entertains under this type of agreement is only required to report the amounts spent up to the agreed upon fixed reimbursed amount.

Student organizations that utilize University funds in any capacity (i.e. solely University funded or a combination of University funds and personal funds) are required to follow the University of Dayton Travel and Entertainment Procedures.

It is impossible for this policy to cover every possible situation an individual might experience. Items of an unusual nature may be discussed with members of the Purchasing Office before submission. Vice Presidents and/or Deans can make exceptions to this policy in the event of extenuating circumstances; however, even if approved, these exceptions can result in taxable reimbursement. Any exception situation should include a written explanation and approval with the Travel/Entertainment Expense Report submission.

Habitual abusers of this policy, including those who repeatedly obtain prepayments of unused expenses, may result in such expenses being treated as if they were paid under a non-accountable plan and therefore as compensation, subject to the required payroll tax withholdings and reported as taxable income on the employee's Form W-2.

Accountable Plan

The University of Dayton's Policy for University Business Travel and Entertainment is considered an "accountable plan" per Internal Revenue Service definitions. Expense reimbursements that meet accountable plan rules are not reported as income to the individual. Under Internal Revenue Service accountable plan rules, travel advances and reimbursement of expenses must meet three requirements:

1. Expenses reimbursed must be for University related business. Travel advances must be reasonably related to the cash business expenses expected to be incurred. Expenses must not be ones that would have otherwise been paid by the employee in the absence of business travel.
2. Expenses must be substantiated within a reasonable period of time.
3. Any advance amounts in excess of substantiated expenses (unused money from advances) must be returned to the University within a reasonable period of time.

Reasonable Time

Any individual seeking reimbursement of University funds for business related travel or entertainment must submit their request to the Office of Student Accounts:

- Within 60 days of the conclusion of the travel or date of entertainment; and
- Expenses must be well documented with all required receipts attached to the University's Travel/Entertainment Expense Report.

Failure to substantiate expenses and/or clear advances within 60 days of the conclusion of travel or date of entertainment generally will result in amounts to be treated as if they were paid under a non-accountable plan and treated as compensation, subject to the required payroll tax withholdings and reported as taxable income on the employee's Form W-2. Any special circumstances should be noted on the reimbursement request and will be reviewed on a per case basis.

IRS Requirements

In order to reimburse employee business expenses on a tax-free basis, federal tax rules and Internal Revenue Service audit requirements must be followed. These rules govern the University's requirements regarding employee business expense reimbursements. Modifications in tax rules of Internal Revenue Service requirements will occasionally necessitate changes in definitions or documentation requirements and the taxability of items that do not conform to the new definition or requirements. On occasion, this policy may indicate that certain items must be treated as taxable income, meaning that the University must include certain reimbursements in the employee's compensation, subject to required payroll tax withholdings, and reported on the employee's W-2.

How to Request a Travel and/or Entertainment Reimbursement

1. Complete the Travel/Entertainment Expense Report ([link here](#)). This form must be completed in full with the following information:
 - a. Individual Name
 - b. University ID
 - c. Dates and Location of Travel and/or Entertainment
 - d. Department
 - e. Fund & Account Charged
 - f. University Business Purpose

In addition to the above items, entertainment expenses must also include the following information:

- g. Identification of the persons or group being entertained; and
 - h. Statement explaining the reason for such entertainment, the benefit of such entertainment to the University, and to clarify the relationship of the persons attending to the University's programs or activities.
2. Attached original, detailed receipts for all single transaction expenses over \$20.
 - a. All charges must be submitted in U.S. Dollars. (See Section 12 regarding conversion rates)
 - b. Any charges requested without a receipt (i.e. transactions less than \$20) must be reported as the actual amount expended.
 3. Sign and date form.
 4. Obtain approver signature and date.
 5. Submit Travel/Entertainment Form to Office of Student Accounts (St. Mary's Hall, 1st Floor, +1600).

Traveler/Individual Responsibilities

The individual submitting the Travel/Entertainment Expense Report bears the responsibility to:

- Verify expenses paid or reimbursed by the University are valid, actual amounts and conform to this policy and understand that requests lacking required documentation and/or business purposes will be questioned and may not be reimbursed.
- Assert that expenses submitted for reimbursement have not been paid through a prior submitted purchase/payment request, expense report, cash advance, University P-card, outside agency, or other third party.
- Submit all forms related to his/her travel and/or entertainment to the University via the appropriate approver within reasonable time frame stated.
- Retain accountability for ensuring expenses are in accordance with this policy, even though the individual may delegate the Travel/Entertainment Expense Report preparation to an assistant.

Approver Responsibilities

The approver(s) must have proper actual or delegated signature authority over the fund/index requested and the individual. These responsibilities include:

- Verify the purpose of the expense is valid and directly related to University business.
- Request further documentation or explanation for expenses that appear excessive or unusual in relation to the nature of the business travel or entertainment. Explanations of these expenditures should be included on the Travel/Entertainment Expense Report.
- Send the approved Travel/Entertainment Expense Report to the Office of Student Accounts (St. Mary's Hall, 1st Floor, +1600) within a reasonable time period.
- Understand that while Finance and Administrative Services staff may review the Travel/Entertainment Expense Report, the primary responsibility for the appropriateness of expenditures rests with the individual/employee and the individual responsible for department approval.

Finance and Administrative Services Responsibilities

The Offices of Student Accounts and Procurement are responsible for reviewing Travel/Entertainment Expense Reports prior to processing the reimbursement to ensure that expenses are reasonable and meet the following criteria:

- Information on Travel/Entertainment Expense Report is supported by accompanying support documentation, which is complete and in compliance with policy.
- Expenses conform to Internal Revenue Service requirements.
- Expenses have been reviewed/approved by the appropriate supervisor.
- Expenses are charged to correct and appropriate University fund/index and account

Internal Audit Responsibilities

Individuals should note that Internal Audit routinely reviews Travel/Entertainment Expense Reports for compliance with University policies. All Travel/Entertainment Expense Reports will be subject to audit.

Section 2

Preferred Vendors

To maximize cost savings to the University, individuals should use the University's preferred vendors listed throughout the Policy and Procedures for University Travel and Entertainment. Many of our vendors offer discounts and loyalty reward programs to the individual traveler. These discounts and rewards can continue to be used, for the traveler's benefit, as part of the preferred vendor arrangements and the University Travel Card.

Preferred Travel Agency-Altour

Faculty and staff traveling on University business may make travel arrangements through Altour Travel which has been selected to provide complete travel services to the University community. Contact information follows:

Altour Travel

www.altour.com

937-229-4554 or 937-660-5494

UD@altour.com

Service is provided Monday through Friday between the hours of 8:00am and 5:00pm.

Assistance while Traveling - During normal business hours, call Altour at 937-229-4554 or 937-660-5494. For after-hour emergency situations, call 866-451-9370.

Group Travel can be addressed to UDGroups@altour.com.

As a convenience to travelers and to avoid personal cash flow hardship, a traveler may book business airline tickets, hotels, and other accommodations through Altour Travel. The traveler can provide an appropriate general ledger account number or University Travel (P-card) Card to which the expenses can be charged.

While Altour Travel is available for the traveler's use, the University will reimburse travelers for self-booked travel made through other means, though the documentation requirements must be closely followed (see specific documentation requirements in Transportation and Lodging sections for details). Further, the University will reimburse prepaid expenses (e.g., flights, conference fees, car rentals, hotels, etc.) incurred prior to the actual travel dates by submitting a completed Travel/Entertainment Expense Report.

Section 3

Travel/Entertainment Payment Options

Travelers/Individuals have several methods for paying for travel and/or entertainment expenditures.

- University of Dayton Travel Card (P-card)
 - Any employee with a University Travel Card (P-card) is expected to use the card when booking travel and incurring University related travel or entertainment expenses using University funds.
 - In order to facilitate University related travel and entertainment and streamline the expense reporting process, employees may be able to obtain a university liable University Travel Card (P-card). Employees with their supervisor's approval, who expect to travel or entertain frequently, are encouraged to contact the Purchasing office at 937-229-2641 for more information.
- A personal credit card and/or cash can be used. Traveler/Individual can request reimbursement incurred through personal mean by submitting a Travel/Entertainment Expense Report after completion of the travel or date of entertainment.

Non-Allowable/Non-reimbursable items

- Credit card delinquency fees or finance charges.

Section 4**Transportation**

As a general rule, individuals will be expected to utilize a mode of transportation that will result in the most efficient and cost-effective University related business travel. This rule applies to transportation to the individual's destination (e.g., plane, private automobile, etc.) and to the type of service utilized at the visiting location (e.g., car rental, limousine, taxi, car service, etc.). It is often more economical and convenient to use taxis and car services (e.g. Uber) than to pay for car rental and parking. In the event a traveler wishes to travel in a manner not deemed to be the most cost effective, the traveler will be reimbursed only up to the amount of the most cost effective method. Documentation of such costs must be provided along with the request for reimbursement. Travelers should contact the Purchasing office at 937-229-2641 for more information prior to electing this option.

Any employee with a University Travel Card (P-card) is expected to use this card for transportation fees unless using Altour.

Commercial Air Travel

Airline tickets may be charged directly to the University through the travel agency, Altour Travel or may be self-booked by the traveler. Any employee with a University Travel Card (P-card) is expected to use the card for all travel-related fees.

- *Class of Travel:* Commercial air travel expense is reimbursed on the basis of actual costs incurred by the traveler. Every effort should be made to book travel that is the most efficient and economical. Travelers should attempt to make reservations at least 14 days prior to the scheduled trip departure in order to take advantage of discounted rates. Economy/Coach fares are the only classes of travel that will be reimbursed. If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., utilize Business Class, First Class, or preferred/upgraded seat fees), the traveler will designate the difference as personal and should deduct these charges from any other amounts due to the traveler.

In order to be reimbursed for an upgraded seat on a flight, the outbound flight time must be 14 hours or more. Under certain medical circumstances for flights less than 14 hours, such upgrades or fees may be reimbursed with appropriate approval. In addition, those required to travel extensively or internationally for their University position, may be allowed reimbursement of these charges in certain instances. Appropriate documentation and rationale for such charges must be submitted to the University.

- *Baggage:* The University will reimburse reasonable expenses associated with baggage handling (i.e. the number of pieces of luggage should be commensurate with the duration or purpose of the trip).
- *Frequent Flyer Programs:* The University will not reimburse travelers for tickets purchased with frequent flyer miles, only out of pocket costs of tickets will be reimbursed. Accumulated awards remain the property of the traveler; however, if a traveler arranges a more expensive flight solely based on a Frequent Flyer program, the traveler is responsible for the difference in cost. Frequent Flyer bonus awards should not be the deciding factor when selecting flights, but are permitted to be used to purchase upgrades or charges that might not otherwise be reimbursed by the University.

- *Fly America Act*: Travelers under sponsored research funding must comply with the Fly America Act which requires travelers to use:
 - A U.S. flag air carrier; or
 - A foreign carrier that operates under a U.S. Flag air carrier code-sharing agreement and identifies the U.S. flag air carrier's designator's code and flight number.

University employees will not be reimbursed any travel costs associated with the piloting of their own, borrowed, or leased aircraft when on University related business. The expenses related to chartering an aircraft may be allowable with the appropriate signature authority.

Non-Allowable/Non-reimbursable items

- Airline Life Insurance or any additional travel insurance premiums
- Air travel club memberships
- Personal entertainment (movies, sporting events, etc.)

Changes, Cancellations or Unused Airline Tickets

Penalties and charges resulting from the cancellation of airline reservations shall be the University's obligation if the individual's travel has been approved in advance and the cancellation or change is made at the direction of and for the convenience of the University.

Changes in travel itineraries can be frequent because of the nature of business travel. If there is a change in itinerary before a trip has commenced, the place of purchase must be contacted for a new ticket if time permits. The passenger receipt should be attached to the Travel/Entertainment Expense Report, indicating which expenses were returned for credit. If a refund is not issued, the traveler's department is responsible for tracking the proper use of future flight credits granted. If the airline ticket is reissued at the airport, make sure to retain the ticket receipt of the original ticket and document any adjustments in the fare. Travel arrangements made through Altour will be handled and tracked by Altour for processing any credits for unused airline tickets.

Airport Parking

Travelers are expected to park in the most economical airport parking lot when traveling on University business. Reimbursements requested in excess of the most economical parking, without a valid University reason and supervisor approval, will be reimbursed at a maximum rate of \$15/day, with the traveler responsible for the difference in cost. At Dayton International Airport, University of Dayton employees will be reimbursed in full when using the negotiated discount at Park-N-Go for 15% off full service valet parking in lieu of parking in the economy lot. In order to utilize this discount, simply complete your profile online at <https://www.daytonparking.com/corporate/?code=AUD15> which will apply the 15% discount off the standard rate.

Car Rental ([link to website information](#))

The use of a rental car must be justified as a business necessity. When renting a car, fuel costs will be reimbursed based upon actual fuel purchased. Any employee with a University Travel Card (P-card) is expected to use this card for all rental vehicle fees. In addition, all employees who rent a vehicle on University business or seek reimbursement of mileage expenses are expected to become a University Certified Driver. Information on to how to become a Certified Driver can be found [here](#).

The University has a preferred vendor relationship with Enterprise/National Car Rental ([link to program summary](#)). If a rental is not possible from Enterprise or National, employees will be reimbursed from other vendors when explanation for exception is provided (i.e. no cars available from Enterprise/National or Enterprise/National did not have a location in destination).

HOW TO MAKE A RESERVATION:

1. Become a University Certified Driver. Information on to how to become a Certified Driver can be found [here](#).
2. Make a reservation using of the following options:
 - Using the following Custom Reservation link:
http://www.enterprise.com/car_rental/deeplinkmap.do?bid=028&refId=UNIVDAYT
 - Contact the local Enterprise Rent-A-Car office at (937) 228-4555
 - Enterprise Rent-A-Car Reservations: 1-800-261-7331 (provide UD customer number XZ38Y40)
 - National Car Rental Reservations: 1-877-222-9058 (provide UD customer number XZ38Y40)
3. Call University Risk Management (937-229-4503) to obtain a University insurance ID card

OTHER REQUIREMENTS

Individuals should select standard sized cars or smaller. Any larger sized vehicle must be justified by a University business purpose and approved by the supervisor.

- Domestic Travel:
 - When using contract XZ38Y40 at Enterprise or National, collision damage insurance (sometimes referred to as CDW or LDW), personal accident insurance (PAI), and liability insurance supplement (LIS) should be declined when traveling within the United States because the University has this coverage provided for all employees who use rental cars for domestic travel. If elected, such insurance is not reimbursable.
 - If not using contract XZ38Y40 at Enterprise or National, driver must obtain the collision damage insurance.
- International Travel: Collision damage insurance (sometimes referred to as CDW or LDW), personal accident insurance (PAI), and liability insurance supplement (LIS) should be elected when traveling in a country outside the United States and is reimbursable.
- Individuals who are not employees or students at the University of Dayton are not covered by the University's automobile liability insurance. Since many credit cards provide automobile insurance coverage, these individuals should check with their personal credit card to determine the coverage for which they are eligible.

Reimbursement of gas is appropriate on rental vehicles (mileage is allowable for rentals). However, failure to return a rental vehicle with a full gas tank, usually results in excessive gas charges. The University will not reimburse excessive gas charges for a failure to return the rental vehicle with a full gas tank. (If a reimbursement request is received with excessive gas charges, the University will reimburse a maximum of \$3.50/gallon with the individual responsible for the remainder cost.)

Inspect all vehicles before driving and make sure all dents, scratches or other damage to the vehicle is noted on the rental form.

RENTAL VEHICLE ACCIDENTS

- Immediately call local law enforcement to file the appropriate police and rental company reports.
- Call the "800" number on the back of the rental agreement to report. If needed, they will notify a tow truck and process your replacement vehicle.
- Within 24 hours, call University Risk Management at 937-229-4503 to report the accident and/or damage.

Non-Allowable/Non-reimbursable items

- Rental Car Insurance detailed above
 - CDW (damage waiver),
 - DW (damage waiver),

- PAI/PEC (personal accident insurance/personal effects coverage),
- PAE (personal accident and effects protection),
- SLP (supplemental liability)

Personal Vehicle

Usage of a personal vehicle will be reimbursed at a maximum of the current mileage rate established by the Internal Revenue Service ([link here](#)). All employees who use a personal vehicle for University business or seek reimbursement of mileage expenses are expected to become a University Certified Driver. Information on to how to become a Certified Driver can be found [here](#). Individuals should compare the cost of a rental car vs. usage of a personal vehicle. Only mileage resulting from the conduct of University related business is allowed. Mileage for which reimbursement is claimed must reflect the most direct route and be the lesser of the mileage from the University of Dayton Campus or personal residence to the destination.

- For example, mileage to Dayton International Airport will only be paid at a maximum of 16 miles or less depending on the individual's personal residence and starting point.
- Personal mileage must be excluded in determining the mileage for which reimbursement will be made. Claims exceeding mileage computed by the most direct route from the point of departure to destination (because of field visits, picking up passengers, etc.) must be explained on the Travel/Entertainment Expense Report.
- Documentation of mileage such as MapQuest or Google Maps must be submitted with any request.

Driving vs. Flying

Individuals electing to use a personal vehicle instead of air travel must fully document the cost savings of mileage versus the flight costs. One should include all necessary travel costs when performing this comparison which would include, for example, airport parking, transportation to/from hotel, mileage to the airport and parking at the hotel when driving. Flight costs used in the comparison should be obtained at approximately the same time as the conference registration in order to obtain the most appropriate flight costs and should be the lowest fare available. This cost comparison must be documented prior to the commencement of the trip. Under certain personal or medical circumstances, such exceptions may be allowed or reimbursed.

If the cost comparison is not completed, a traveler may submit a request for reimbursement for a maximum round trip of 800 miles of personal mileage to cover all transportation related (airfare, parking, taxi, and gasoline) expenses.

Dayton Area Mileage

Miscellaneous expenses such as personal mileage charges for frequent Dayton area travel should be submitted monthly, prior to the end of the following month. All employees who use a personal vehicle for University business or seek reimbursement of mileage expenses are expected to become a University Certified Driver. Information on to how to become a Certified Driver can be found [here](#). Mileage related to off-campus classes should be submitted at the end of the semester, prior to the end of the following month. Mileage reimbursements between campus buildings will not be reimbursed in excess of established rates. See https://www.udayton.edu/finadmin/resources/docs/internal_audit/documents/Campus%20Mileage%20Distances.pdf for established rates.

Local/Other Transportation

Other transportation costs including public transportation, airport shuttles, taxis, other ride services (e.g. Uber) tolls and parking are acceptable expenses for reimbursement while on University related business travel. Any fines relating to traffic or parking violations will not be reimbursed.

Commuting Expenses

Mileage reimbursement is not allowed for the distance from the employee residence to their office and back to their residence as these are considered commuting expenses.

Section 5**Lodging**

The University will reimburse individuals for actual lodging expenses incurred during University related business travel. All lodging claims must be documented by the detailed hotel/motel receipt and attached to the Travel/Entertainment Expense Report before reimbursement will be made. List the names of other University travelers sharing the same room on the hotel/motel receipt.

Hotel arrangements can be made through Altour. Rooms can be guaranteed to the traveler's University Travel Card or other personal credit card. Travelers will not be reimbursed for "no show" charges unless extenuating circumstances occur and are adequately explained. Any employee with a University Travel Card (P-card) is expected to use this card for all lodging fees.

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a specified number of paid room nights at the hotel. The University will not reimburse travelers for the value of free accommodations used for University related business travel.

Additional lodging costs, such as Internet charges, meals, etc. charged to the hotel room should be reflected separately, on the appropriate line, on the Travel/Entertainment Expense Report. Fees associated with internet usage in a hotel room is reimbursable if the access is required for business purposes.

Employee lodging may only be charged/reimbursed for locations in excess of 50 miles from the University of Dayton campus. Exceptions to this must be discussed with the Purchasing office at 937-229-2641 prior to travel.

Also see Section 8 for conference lodging.

Non-Allowable/Non-reimbursable items

- Hotel amenities such as exercise facilities or spas
- Laundry/dry cleaning (unless traveling for more than seven days)
- Personal entertainment (movies, sporting events, etc.)

Private Residence Lodging

In the event a traveler is staying at the private residence of an acquaintance or family member, the traveler may be reimbursed for providing a reasonable meal or other token of appreciation to their host. Cash payments to individuals will not be reimbursed. For guidelines regarding a reasonable meal refer to the GSA (U.S. General Services Administration) daily meal Per Diem Rates.

Section 6**Meals and Entertainment**

Individuals will be reimbursed for actual expenditures for personal meals (breakfast, lunch, and dinner) or the per diem rate established by the General Services Administration while traveling on University related business. Meal expenses will not be reimbursed when meal service is provided by the commercial carrier or when meals are included in the registration fees of seminars, conferences, etc. Meal expenses must be recorded and reported as the actual amounts expended daily as breakfast, lunch, and dinner on the Travel/Entertainment Expense Report and will be reviewed for reasonableness. Such reviews will include consideration of any meals provided and the applicable GSA per diem rate for the trip in totality.

Actual Receipts

The University's preferred method is the submission of actual receipts. If actual expenses are claimed, travelers will be reimbursed for actual and reasonable personal meal expenses documented by **original, detailed** receipts (i.e. not credit card slips). At a minimum, the name of the payee, date, good/service provided and amount should appear on the receipt. Any unusual items or special circumstances causing a policy deviation should be fully explained on an attached, signed memorandum and properly approved.

Tips

Tips are allowable and reimbursable for normal services associated with business travel such as meals, room services and taxi service, etc. Tips should be reasonable and any unusual amounts should be explained. Failure to explain any excessive tip will result in the University reimbursing a 20% tip, with the traveler responsible for the difference in cost.

Per Diem

In some instances, it can be administratively burdensome to maintain actual cost receipt detail. In lieu of submitting meal receipts, a traveler may, with supervisor approval, claim the established General Services Administration (GSA) rate for domestic locations ([link here](#)) and the State Department rate for international locations ([link here](#)).

If per diem is to be used, travelers must adhere to the following:

- Per diem must be used for the entire duration of the trip;
- Per diem must not be claimed for any meal already provided (commercial carrier, seminar, conference, etc.);
- Travelers must document the date, time, place and University related business purpose of the trip;
- Travel must include an overnight stay or exceed 12 hours of the day;
- Claim 75% of the daily per diem rate for the first and last day of travel.

University Travel Card

Any employee with a University Travel Card (P-card) is expected to use this card for all meal expenses when on University related business travel and follow applicable spending guidelines.

Travel Status

Only local meal expenses while in a travel status are allowed or will be reimbursed. Typically, no meal receipts in the home city, except for meal receipts at the home city airport, will be allowed or reimbursed. However, if the meal is in conjunction with a University related business purpose, then such expense is allowable and/or reimbursable.

Flight Travel Status

- Begins a maximum of two hours prior to departure for domestic flights and three hours prior to departure for international flights.
- Ends when the flight has arrived at the airport for both domestic and international flights.

Non-Flight Travel Status (All Other)

- Begins when traveler leaves home/office.
- Ends when traveler returns to home/office.

Non-Allowable/Non-reimbursable items

- Meal expenses in addition to breakfast, lunch and dinner (i.e. snacks)

Entertainment

The University understands that occasionally it may be proper to entertain other individuals locally in the Dayton area or while traveling. Any expense incurred for University related business, while entertaining, that includes people other than the reporting individual must be recorded on the Travel/Entertainment Expense Report along with all other travel related expenditures but must follow applicable Entertainment Documentation requirements.

Entertainment Documentation Requirements

Individuals will be reimbursed for actual and reasonable entertainment expenses documented by **original, detailed** receipts (i.e. not credit card slips). A detailed receipt should include, the name of the payee, date, meals/drinks provided and amount. The Travel/Entertainment Expense Report must include:

- Detailed receipts for all expenses;
- Identification of the persons or group being entertained; and
- A statement of the reason for such entertainment, the benefit of such entertainment to the University and to clarify the relationship of persons attending to the University's programs or activities.

Any unusual items or special circumstances causing a policy deviation should be fully explained on an attached, signed memorandum and properly approved.

Meals when only University Employees are present

To be considered nontaxable, the meal in question must be considered to be an ordinary and necessary business expense directly related to or associated with the active conduct of University business and infrequent in nature.

Examples

- A group of business colleagues meet daily for lunch to discuss bona fide business matters within the University.
 - *This meal would be considered taxable to the employees present as the event is not infrequent in nature.*
- A department chair takes his/her administrative assistant to lunch at the end of the academic year in appreciation.
 - *This meal would not be considered taxable to the employees present because it has an University purpose and is infrequent in nature.*

Section 7**Alcoholic Beverages**

In order to limit University liability, attendance must not be mandatory when alcohol is served. However, the University realizes that in some social situations, conducted for University business purposes, alcohol may be served or

considered as part of a meal or event. If this is in keeping with the occasion, reasonable costs will be reimbursed. As with all business meals, there must be a University related business purpose for the alcoholic beverages.

Facilities & Administrative (Indirect) Cost Rate

In order to comply with federal government regulations, any expense that includes an alcoholic beverage **must be** charged to university account 7360 (guest care). Failure to properly account for alcoholic beverages purchased while on University related business will negatively affect the University's indirect cost rate and federal contractual arrangements. This applies to all University travelers whether or not they are directly involved in research.

Examples

- You travel to Chicago and your expenses total \$1,000. One of your dinners includes an alcoholic beverage and is \$50 of your total travel expenses. When preparing your travel form, the expenses must be allocated as follows: \$50 to account 7360 (guest care) and \$950 to the appropriate account (i.e. 7870, staff travel).
- You take a potential donor to dinner and your expenses, which include alcoholic beverages, total \$100. When preparing your reimbursement request, the entire meal amount of \$100 must be allocated to account 7360 (guest care).

Entertainment/Guest Care

Alcoholic beverages purchased for entertainment/guest care when traveling are reimbursable only when the entertainment/guest care is necessary to accomplish University related business objectives.

Any alcoholic beverage expense incurred for University related business that includes people other than the reporting individual must be recorded on the Travel/Entertainment Expense Report and be in accordance with the University's Entertainment Documentation Requirements (See Section 6).

Generally, alcohol is not reimbursable or permissible for University of Dayton undergraduate, graduate or law students regardless of the source of funds. It is never permissible to provide alcohol to students who are not of a legal drinking age.

Section 8	Conferences and Professional Meetings
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Any employee with a University Travel Card (P-card) is expected to use this card for conference and professional meeting registration expenses when on University related business.

When attending a conference, travelers may stay at the conference hotel, even though it may not be the most economical option available.

If meals are included in the conference fee but the traveler chooses to eat elsewhere, such expenses are not reimbursable. Any exception request to this policy must include a full explanation as to the business purpose.

Non-Allowable/Non-reimbursable items

- Optional conference events (e.g. tours, sporting events, etc.)

Section 9**Internet/Phone Charges**

During travel on University related business, individuals can be reimbursed for certain internet-related expenses. Generally, in flight Wi-Fi or hotel Wi-Fi will not be allowable or reimbursed unless a valid University related business purpose is provided and approved by a supervisor.

Phone Calls/Hotel Phone Usage

Individuals can be reimbursed for personal cellular phone usage for University related business. See the [University of Dayton Policy on Employer-Provided Mobile Communication Devices and Associated Services](#) for instructions regarding these reimbursements.

Employees are encouraged to use phones other than those in their rooms, if possible, in order to avoid hotel phone charges. In the event a hotel room phone is used, the university related business purpose must be documented. Personal phone calls from a hotel phone must be reasonable in length and frequency, not to exceed ten minutes per day of travel.

Non-Allowable/Non-reimbursable

- Additional Internet/Wi-Fi charges at a hotel or in flight without a University related business purpose.

Section 10**Candidates for Employment**

The Travel/Entertainment Expense Report should be used for a person who is a candidate for employment. The University will reimburse the individual incurring the travel expenses of the candidate. If the candidate's spouse/companion is to accompany the candidate, generally, the spouse/companion's travel expenses are not reimbursable.

Any employee with a University Travel Card (P-card) is expected to use this card for all candidate expenses when possible.

The individual arranging the candidate's visit must inform the candidate of the University Travel Policy, the University Entertainment Policy and all reporting requirements. The individual arranging the trip should consider making arrangements through Altour or using a University Travel Card, giving full consideration to the convenience of the candidate. If the candidate schedules his/her own travel arrangements, the proper documentation will still be required for reimbursement. Without the proper documentation, the candidate will not be reimbursed. The Travel/Entertainment Expense Report should be signed by the candidate, if possible. The candidate will never be reimbursed in cash.

All expenses are to be charged to sub account 7180 - Candidates for Employment. The individual who arranges for the candidate to interview is responsible for submitting the Travel/Entertainment Expense Report within the required time period.

Once an offer of employment has been accepted, travel expenses are considered to be "Moving Expenses."

Section 11

Spousal/Companion Travel and/or Entertainment

In certain circumstances, there may be a justifiable business purpose for an employee’s spouse/companion to travel, entertain or represent the University at a particular function, and therefore the spouse/companion’s travel and/or entertainment expenses may be reimbursed in accordance with this policy. Justification and pre-approval must be documented.

If the presence of the spouse/companion is essential, with a documented business purpose, to the employee’s ability to carry out their responsibilities, there may not be tax consequences to the employee.

Questions regarding taxability should be directed to the Tax Manager in the Treasurer’s Office. In certain cases, it may be desirable for the spouse/companion to attend a function on behalf of the University without a business purpose. This may require the spouse/companion’s travel and/or entertainment expenses to be included in the employee’s taxable wages as a taxable “fringe benefit” and appropriate taxes withheld. In most cases, any spouse/companion’s travel and/or entertainment expenses will be the personal responsibility of the employee.

Examples

- ✓ *Allowable* - A candidate for employment is interviewing with the University. As part of the interview process, she/he is accompanied by her/his spouse/companion for a dinner with the search committee chair. The search committee chair may be appropriately accompanied by her/his spouse/companion at the dinner.
- ✓ *Allowable* - A faculty member is having dinner with a donor and his/her spouse/companion. The faculty member may be appropriately accompanied by her/his spouse/companion at the dinner.
- × *Not allowable* - An employee’s spouse/companion travels with the employee to a conference where the employee is a presenter and sightsees the area while the employee attends the conference. The spouse/companion has no documented business purpose. Therefore, none of the spouse/companion’s travel expenses (meals, lodging, and transportation) will be paid by the University.

Section 12

International Travel

Reimbursement requests for international travel follow the same guidelines as the general travel and entertainment policy. Any employee with a University Travel Card (P-card) is expected to use this card for expenses when on University related international business travel. In addition to airfare, business meals, car rentals, lodging, entertainment, etc., the traveler will be reimbursed for applicable passport/visa fees related to the University travel, required immunizations, airport taxes, exchange rate fees, and other items necessary for conducting University business in connection with University travel.

Conversion Rates

Any expense reports must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. **Travelers must use the currency rates that were in effect on the date the expense was incurred and/or under one of the three options below:**

Option 1: Traveler maintains documentation of the conversion rate used when converting US dollars to a foreign

currency. If this documentation is maintained and submitted with the reimbursement request, the traveler may use this rate for all expenses for this particular trip up to the amount of documented cash converted.

Option 2: If the traveler uses a personal credit card during travel, this credit card statement (in addition to the detailed receipts) can be submitted along with the reimbursement request to show the US converted dollars as documentation. If this option is used, please be sure to black out personal information such as credit card number and personal expenses. The conversion rate can be calculated from this statement and used to convert all non-credit card expenditures for this particular trip.

Option 3: Travelers may use the website <https://www.oanda.com/currency/converter/> to obtain such rates. Click on the type of currency the traveler used, the currency the traveler wants (US Dollar) and change the date to the first date of travel. Enter the amount of the foreign currency and the amount in US dollars will be generated. Please attach a print screen of this rate to the expense report as backup. This conversion rate, once generated, may be used to convert the remainder of the expenditures for this particular trip.

Write the converted amount (US dollars) on each receipt as expenditures will be confirmed by a member of the Office of the Treasurer.

Whichever method is selected it must be used for the duration of the trip.

Travel Registry and Helpful Hints

Any University related business trip must be registered on the University of Dayton International Travel Registry. In addition, the University provides guidelines and helpful hints regarding international travel. Anyone traveling on behalf of the University is eligible for the International SOS Travel Assistance Program. Information regarding all of these items can be located at the following [link](#).

Information related to Travel Warnings and other assistance available to international travelers can be located at the following [link](#).

Any employee traveling with a University provided cell phone must contact the UDiT Service Center at 937-229-3888 or helpdesk@udayton.edu regarding international travel prior to the departure date to add the appropriate cellular travel plans and ensure the University is not charged excessive roaming charges. Failure to consult with UDiT could result in the traveler liable for excessive phone charges. Employees with personal cell phones should contact their carrier regarding their options regarding international roaming to avoid excessive roaming charges.

Section 13	Student Group Travel
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All arrangements for student group travel may be paid for using a University Travel Card, through Altour Travel or by each individual self-booking.

Section 14	Travel Advances
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Advances will only be allowed in limited circumstances.

If an advance is obtained through the University Travel Card, all ATM receipts, as well as documentation of cash expenditures and their University related business purpose, must be submitted for audit along with the required

monthly report. Any other advance request must be submitted to the Office of Student Accounts, on a Travel/Entertainment Expense Report, at least ten (10) business days prior to the scheduled departure date.

When an individual has received an advance and has funds remaining upon return from a trip, the following steps are required:

- The remaining funds must be deposited with the Office of Student Accounts;
- Documentation of each cash expenditure, the University related business purpose, and the teller receipt, must be attached to the Travel/Entertainment Expense Report; and
- The Travel/Entertainment Expense Report must be submitted to the Office of Student Accounts within a reasonable time, not to exceed 60 days.

U.S. Dollar cash expenditures can be documented on the following *Cash Receipt and Expense Record*. ([link here](#)) Foreign currency expenditures can be documented on the following *International Cash Receipt and Expense Record*. ([link here](#)) Failure to file the Travel Card monthly report or Travel/Entertainment Expense Report within a reasonable time will cause a delay in the processing of the reimbursement, and future travel requests, advance requests, or University Travel Card usage may be denied. The University of Dayton is required to report as compensation any advances which are not accounted for by the employee. Once this amount is reported to the Internal Revenue Service, it cannot be reversed when the individual does complete the Travel/Entertainment Expense Report.

Travelers with special needs, such as a large group of students or for international travel where credit cards are not widely accepted should contact the Office of Student Accounts (travel@udayton.edu) for travel advance options.

Section 15	Contact Information
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The University of Dayton’s travel reimbursements are processed by the Office of Student Account located in St. Mary’s Hall, 1st Floor, 300 College Park, Dayton, OH 45469-1600

Preferred Travel Agency- Altour Travel
 937-229-4554
www.altour.com

University of Dayton Office of Student Accounts
 9-4374 (on campus)
 937-229-4111 (off campus)
travel@udayton.edu

University of Dayton Procurement & Payable Service’s Office
 937-229-2641
purchase@udayton.edu

University of Dayton Internal Audit
 937-229-3870
udinternalauditor@udayton.edu

Section 16

Reference Links

[Altour Travel](#)

[Car Rental Information](#)

[Cash Receipt and Expense Record](#)

[University of Dayton Cell Phone Policy](#)

[University of Dayton Certified Driver Program Information](#)

[Currency Converter Link \(International Travel\)](#)

[Dayton International Airport-Park-N-Go Discount Information](#)

[Department of State Per Diem Rates \(International Travel\)](#)

[Enterprise/National Car Rental Program Summary](#)

[Enterprise/National Car Rental Custom Reservation](#)

[Internal Revenue Service \(IRS\) Mileage Rates](#)

[International Cash Receipt and Expense Record](#)

[General Services Administration Per Diem Rates \(Domestic Travel\)](#)

[University of Dayton International Travel Registry and Helpful Hints](#)

[University of Dayton International Travel Warnings](#)

[University of Dayton Standard On-Campus Mileage Rates](#)

[Travel/Entertainment Expense Report](#)