

Policy Title: Travel Reimbursement Policy  
Section: University Policies  
Effective Date: October, 2018  
Next Review Date: October, 2021  
Responsible Department/Division: Human Resources and Risk Management

I. Purpose:

The purpose of the Franklin Pierce University Travel Policy is to provide faculty and staff with specific guidelines covering University travel, entertainment and other business expenses and define the documentation required to substantiate requests for reimbursement and payment of expenses.

Franklin Pierce University has determined that it will operate under an Accountable plan as defined by the IRS.

II. Scope:

This policy applies to all faculty and staff of Franklin Pierce University.

III. Definitions:

- 1) Accountable Plan Requirements: In order to be considered an "accountable plan" by the IRS, all of the following items must be met:
  - a. Travel expenses must have a *business connection*; that is, they must have been paid or incurred while performing services as an employee.
  - b. The employee must *adequately account to the employer for* these expenses within a reasonable time. Employees must provide detailed information on these expenses, including date, time, place, amount, and business purpose for the expense.
  - c. The employee is required to return *excess reimbursements* within a reasonable and specific period of time, depending on the circumstances.

If all three of these requirements are not met, the plan is determined by the IRS not to be accountable, and any expenses reimbursed to the employee by FPU are taxable to the employee. IRS rules require travel be documented in a timely manner (30 days). **If travel reimbursement is not submitted within 30 days, no reimbursement will be issued.**

- 2) Normal commute generally means from a faculty or staff member's home to the normal place of employment and then from this normal place of employment back to home

IV. Policy:

Franklin Pierce University provides travel reimbursement or payments for faculty and staff who incur business travel, which includes education/professional development, on behalf of the University approved travel reimbursement does not include commuting between home and the normal place of employment.

V. Practices and Procedures:

All travel must be pre-approved by the area Vice President. Approved travel is generally defined as transportation for FPU business in excess of one's normal commute. Expenses for travel can be paid through the University's purchase order system for travel, hotel bookings, conference registration, etc., by using a University credit card, or through reimbursement for approved travel on University business. All travel will be reimbursed in compliance with IRS guidelines. Reimbursements are for expenditures that cannot be processed through the normal Purchase Order/Accounts Payable cycles.

The University operates multiple campus locations in New Hampshire. Full time faculty and staff are expected to perform their duties as required from any campus location within the campus network to which they are assigned. Faculty and staff should follow the guidelines outlined below to ensure the most cost effective and efficient manner of working and commuting to different locations.

The roles of President, Vice Presidents and Deans are excluded from reimbursement when traveling across NH campuses. This travel is considered part of the scope of the senior level role and regular commute to work.

### **Automobile Travel**

Before making a trip to another campus or meeting, consideration should be made to use the Universities technology applications, such as video conferencing, to maximize efficiency and control costs.

Faculty and staff who normally work from the Rindge Campus are encouraged to use vehicles from the University's motor pool and are expected to comply with all rules and responsibilities outlined in the Department of Campus Safety and Transportation policies at: <http://eraven.franklinpierce.edu/s/dept/transportation/driver.htm>

For faculty and staff using their privately owned vehicles, the University will reimburse the individual at the Internal Revenue (IRS) standard rate on the date of the travel. Reimbursement does not include gasoline, oil, repairs, etc. Travel by private automobile in lieu of public transportation (e.g., train, bus, or plane) is reimbursable also at the rate stated above OR the cost of coach class airfare to the destination and return, whichever is less. In all instances where an employee uses his/her own car, the employee must carry liability insurance for personal injuries and property damage to third parties. The University does not assume any responsibility for damages incurred by an employee arising from the use of a personal automobile in connection with business travel. Employees are not to transport FPU students in their personal vehicles.

The following table will be used when calculating mileage to and from each campus; all other travel miles must include a copy of Google/Yahoo Maps for verification and back up for the auditors.

<b>Approved Mileage Between Campuses</b>		
	<b>Miles One Way</b>	<b>Miles Round Trip</b>
Rindge to Lebanon	79.2	158.4
Rindge to Manchester	47.1	94.2
Rindge to Portsmouth	70.5	141

Lebanon to Manchester	74.8	149.6
Lebanon to Portsmouth	118	236
Manchester to Portsmouth	47.5	95

**Automobile Travel Examples:**

1. An employee travels from home to normal business location. Later the same day, the employee travels to another location and following business needs, drives home. The employee will be reimbursed for the miles between work locations. If the drive from the second location to the employee’s home is greater than the drive from the employee’s home to the normal business location, the employee will also receive reimbursement for the difference in miles.
2. Employee travels directly from home to a conference in Boston, MA. While at the conference, the employee makes a side trip to visit family in Worcester. The mileage reimbursement will be the number of miles between the employee’s home and Boston, and the return trip, less the employee’s normal commute.

All travel expenses must be approved by the appropriate Manager, Director, Vice-President, Dean, or the President.

Examples of reimbursable travel include, but are not limited to:

- Monthly Directors Meeting
- Strategic Planning Team meetings
- Pre-scheduled training
- Investigations
- Service Calls (such as IT or Facilities)

Examples of events that are not eligible for reimbursement include, but is not limited to:

- Graduation ceremonies and related events
- College of Graduate and Professional Studies receptions

**Car Rental**

Franklin Pierce maintains a relationship with Enterprise Rent-A-Car and Thrifty Car Rental providing corporate rates for employees needing to rent a vehicle.

- Enterprise rates can be applied to business or personal use
- Thrifty rates apply to business travel only.

Specific information can be found on the Human Resources intranet under MyBenefits/Other Perks and Discounts.

**Meals**

For domestic travel by individual employees traveling to-and-from conferences and events, the University recommends the IRS rates as a guideline and the recommended University maximum is \$ 63.00per day as of Jan 18. While The IRS is a guideline, employees should use reasonableness in determining meal costs. Tipping should not be excessive and is recommended at 15-20% for meals.

**ALL** meal expenses must be supported by **original, detailed and itemized receipts** showing the meals, beverages, etc. Costs for alcohol are not reimbursable.

Under approved circumstances, meals may be provided to a group. The University employee providing the meal will be reimbursed provided an original, detailed and itemized receipt showing the meals, beverages, etc., along with the names of the individuals attending the meal and the purpose of the meeting are clearly shown on the request for reimbursement. An example of this would be an athletic coach provides meals for a team traveling to a competition. Separate standards are in place for athletics and foreign travel/meals.

Exceptions to any of the above guidelines must be approved by the President or a Vice-President and approval should be secured in advance if possible.

### **Conference Registration**

Conference or seminar registration, including that for professional development, is to be authorized in advance whenever possible by purchase requisition or paid in advance by check request. When requesting payment, the conference registration and itinerary must be attached showing the breakdown of costs. Fees related to events outside of the regular conference, such as golf, theatre events, and tours will not be reimbursed. Meals included in the cost of the conference registration will not be reimbursed to an employee.

### **Commercial Travel**

Employees, upon approval of the travel, may book their own flights using the internet, travel agency, or other means. Air travel must be coach/economy class airfare and at the lowest rate available. Personal preference as to departure and arrival times will be taken into consideration as well as alternate airports and specific carriers. The University will reimburse for the cost of one (1) checked bag. For reimbursement, attach a printout of the itinerary showing cost of the airfare and the receipt for checked bags. Reimbursement will occur following the travel.

### **Hotels/Accommodations**

A hotel should be utilized when commuting is impractical or there are other compelling circumstances (with manager/Vice President approval). Travelers making hotel reservations should seek moderately priced accommodations and inquire if the hotel offers discounts for the conference or seminar if this applies to the purpose of the trip. Requests for reimbursement for hotels must be accompanied by **original receipts showing detailed and itemized charges**. The University will not reimburse for personal items, movies, or non-work related expenses. The University will reimburse for work-related expenses such as parking fees, tolls, telephone calls, faxes, taxis, or shuttle services. Travelers should be aware of the hotel's rules for late arrival and cancelation of reservations.

### **Reimbursement from Grant Funds**

Any travel or expenses related to a specific grant must follow grant guidelines for reimbursement. University funds will not subsidize any different between grant guidelines and this policy.

### **Additional Travelers/Spouse/Family Members**

Unless specifically requested by the University, any expenses related to the travel of a spouse or family member will not be reimbursed by the University. In specific cases for which a spouse's attendance is for a bona fide business purpose a Spousal/Family Member Travel Form should be completed and approved prior to the travel. The travel expenses of a spouse are not taxable, provided it can be established that his or her presence serves a bona fide business purpose. A spouse who attends a

function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event. Documentation should be provided with the Spousal Travel Form to show that the spouse's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse attend the meeting or event).

### **Expenses Not Paid by the University**

Personal expenses, including, but not limited to the following, are not reimbursable:

- Baby-sitting Fees
- Kennel Costs
- Sporting Equipment Rental Fees
- Annual Premiums for Personal Credit Cards
- Membership Fees for Private Clubs/Organizations/Airlines
- Car Washes
- Movie Rentals in Hotel Rooms
- Holiday or "end of year" Parties (except University-wide)
- Clothing
- Speeding or Parking Tickets
- Massages, Manicures, Pedicures, or Hair Appointments
- Fitness Facility Fees
- Escorts

### **Travel Advance**

Under limited circumstances, money may be advanced to a University employee for anticipated expenses to be incurred on behalf of the University. These funds are advances so the employee will not be required to use personal funds. Advances in amounts less than \$100.00 should be issued from petty cash. The rules noted below apply to both cash and check advances. Check requisitions received by noon Tuesday will be processed for Friday of the same week.

- Advances are available to Franklin Pierce University faculty and staff only
- Existing advances must be reconciled before a new advance can be issued
- Advances are used for purchases that cannot be processed on a purchase order or invoice through the normal disbursement cycle
- An advance will only be given two weeks or less prior to the project or event.
- A complete reconciliation of the use of the advance must be completed and turned in within thirty (30) days of the final use and include detailed receipts.
- Failure to comply or having undocumented expenses related to the advance will result in the inclusion of the amount of the advance included in the employee's W2 as income.
- A Vice President, or designee, must approve advance requests and reconciliations. Advances signed by the employee alone will not be accepted.

**The University reserves the right to withhold advance privileges from any individual who fails to abide by University policies and procedures.**

### **University-Provided Credit Cards**

The University provides credit cards, which are restricted to expenditures for authorized University purposes and are only issued with the authorization of the President or appropriate Vice President. The Finance and accounting Department of the University is responsible for the policies and

procedures for the University-issued credit cards. More information can be found at [link]. (This will take them to the University Credit Card Policy Appendix C.)

Guidelines: Each cardholder must sign the "Acknowledgement and Responsibility Form" upon receipt of a University credit card. Credit cards should only be used in circumstances when the normal purchasing process is not available and will only be issued to Franklin Pierce University employees.

#### Acceptable Uses:

- Travel and other related expenses incurred by University employees while on authorized business away from the University
- Certain authorized purchases for which the normal Purchase Order process is not available

#### Prohibited Uses:

- Cash advances or cash back on transactions
- Contributions, donations
- Firearms, weapons, or ammunition
- Narcotics and other controlled substances
- Personal purchases
- Gasoline or diesel fuel (unless for a corporate car or authorized rental car)

#### Travel Expense Report

The Travel Expense Report is used to request reimbursement for University-related travel expenses and to detail usage of funds. All requests for reimbursement for travel must be received within thirty (30) days of the travel or the University will not provide reimbursement. Requests **must include original, detailed, and itemized receipts** from hotels, restaurants, conferences, airlines, etc. The Travel Expense Reports must include appropriate approvals and account numbers.

Revision Date(s): July, 2013

*Although the University's policies guide our practices, they are not intended to be conditions of employment. Franklin Pierce reserves the right to revise and/or terminate this policy at any time, for any reason, and to diverge from existing policies as it deems appropriate, in its sole discretion. Nothing in this policy is intended to be or create a contract or promise between the University and any employee, and nothing herein alters the at-will nature of employment. If there is a difference between this policy and a Collective Bargaining Agreement, the Collective Bargaining Agreement will prevail.*