



# ITHACA COLLEGE

## TRAVEL POLICY

Revised January 2019

## **POLICY STATEMENT**

---

It is understood that College business may require staff/faculty to travel. Individuals should conduct their travel with an awareness that they are using College funds, the vast majority of which are derived from student tuition payments. It is our responsibility to be attentive to the reasonable and effective use of the resources provided by our students and their families for their education. Ithaca College will pay for normal, reasonable and prudent business related expenses that are incurred by individuals traveling on official College business whose purpose is to further the mission of Ithaca College.

## **PURPOSE**

---

This policy provides general guidelines for the appropriate and reasonable expenditure of Ithaca College funds for travel related purposes.

## **TO WHOM THIS POLICY APPLIES**

---

- Individuals traveling on Ithaca College business, regardless of the source of funds.
- Individuals with supervisory responsibilities for Ithaca College budgets.
- Individuals who make Ithaca College travel or business related arrangements for themselves and/or for others.
- Individuals who initiate, review, approve, process, or record financial transactions on behalf of the College.

Departments may implement more restrictive policies and procedures to which departmental personnel should adhere.

## **RESPONSIBILITY**

---

The President, Vice Presidents, Deans and Directors are responsible for assuring that within their administrative units or schools:

- Budgeted funds are available to meet all travel or business related commitments.
- Proper authorization for travel is obtained before any commitments are made.
- The potential benefits of the trip justify its time and expense after considering more cost effective alternatives (such as teleconferencing).
- All expenditures follow appropriate Ithaca College policies, regardless of the source of funds. Any exceptions should be properly noted, documented and approved by the appropriate Vice President.
- Added restrictions are placed on expenditures paid with federal/state funds or restricted gifts. These restrictions should be taken into account when expenditures are planned.

## OVERVIEW

---

To ensure sound business practices and proper reporting, travel expenses must be in compliance with external regulations, particularly federal cost regulations under OMB Circular A-21, and tax regulations under the Internal Revenue Code. This policy has been developed to comply with these regulations.

Travel Services will review/revise the Travel Policy as needed. Any changes to the policy will be published on the Travel Services web page, and effective immediately.

Travelers are responsible for understanding this policy before planning any travel on behalf of the College. Travel policy training is available through Financial Services.

The traveler must complete and submit appropriate forms in a timely and accurate fashion prior to making any charges using Ithaca College funds, accompanied by documentation demonstrating that expenditures incurred are reasonable and business related.

Each program, department and division is responsible for designating an appropriate Authorized Approver to approve Ithaca College travel related expenditures. Generally, this individual is the Dean, Director and/or Department Head. This individual is responsible to verify that:

- Travelers have followed all Ithaca College travel policies and procedures.
- All expenditures are reasonable and have a legitimate business purpose.
- All expenditures are supported by adequate documentation and are accurately reflected on the Ithaca College Expense Report Form.
- Traveler and approver will be held accountable for adherence to Travel Policy and subject to audits by Travel Services.

This policy is divided into the following major sections:

- General Travel Guidelines
- Payment Methods
- Documentation and Reimbursement Requirements
- Insurance and Tax Guidelines

[The remainder of this page intentionally left blank]

**TABLE OF CONTENTS**


---

|   |    |
|---|----|
| General Travel Guidelines.....                                      | 4  |
| Travel Authorization.....   | 4  |
| Transportation .....  | 4  |
| Air Travel.....   | 4  |
| College Fleet Vehicles .....  | 4  |
| Rental Vehicles.....  | 4  |
| Bus Services .....  | 5  |
| Personal Vehicles .....   | 5  |
| Lodging.....  | 5  |
| Meals & Miscellaneous Expenses.....                                 | 7  |
| Liquor .....  | 7  |
| Registration Fees.....  | 7  |
| Cancellations and Refunds .....                                     | 7  |
| Grants and Contracts.....   | 7  |
| International Travel.....   | 8  |
| Miscellaneous Travel Guidelines.....                                | 8  |
| Payment Methods.....  | 8  |
| Ithaca College Travel Card.....                                     | 8  |
| Cardholder Responsibilities .....                                   | 9  |
| On-going Privileges .....   | 9  |
| Consequences for Misuse .....                                       | 9  |
| Card Security.....  | 10 |
| If the card is lost or stolen .....                                 | 10 |
| Disputing Transactions .....  | 10 |
| Termination of Employee Participation .....                         | 10 |
| Departmental Coordinator Responsibilities .....                     | 10 |
| Authorized Approver Responsibilities .....                          | 11 |
| Personal Funds .....  | 11 |
| EFT or Paper Checks – when College Credit Card cannot be used ..... | 11 |
| Wire Transfers.....   | 12 |
| Cash Advances.....  | 12 |
| Documentation and Reimbursement Requirements .....                  | 13 |
| Documentation Requirements.....                                     | 13 |
| Expense Report Form.....  | 13 |
| Reimbursement Requirements .....                                    | 14 |
| Insurance and Tax Guidelines .....                                  | 14 |
| Insurance.....  | 14 |
| Auto Liability Insurance.....                                       | 15 |
| Injury or Sickness.....   | 15 |
| Insurance Beneficiary.....  | 15 |
| Loss of or Damage to Personal Property .....                        | 15 |
| Loss of or Damage to College Property .....                         | 15 |
| Sales Tax Exemption.....  | 16 |
| APPENDIX A .....  | 17 |
| Reimbursable Expenses.....  | 17 |
| Non-Reimbursable Expenses.....                                      | 17 |

## GENERAL TRAVEL GUIDELINES

---

### ***TRAVEL AUTHORIZATION***

A Travel Authorization Form (TAF) must be prepared before any commitments are made. Submit the completed form to the traveler's Authorized Approver for approval at least 2 weeks prior to domestic travel and 8 weeks prior to international travel. The Vice Presidents are required to submit their authorization form to the office of the President. The President is required to submit his/her authorization form to the office of the Vice President for Finance and Administration.

All travelers and approvers should have knowledge of the Travel Policy. Inquiries and Guidelines for the funding of faculty travel related to professional and scholarly activity should be directed to the Office of the Provost at [provost@ithaca.edu](mailto:provost@ithaca.edu).

### ***TRANSPORTATION***

It is expected that when traveling on College business travelers will utilize the most economical mode of transportation necessary for their trip.

Only Ithaca College faculty, staff and students who have been approved through Risk Management to drive College vehicles are authorized to operate College-owned or rented vehicles. Individuals who are not approved College drivers must pay all rental car expenses with a personal credit card, resulting in their personal automobile insurance being the primary insurance coverage. Any non-approved college driver who misuses a College Travel Card by paying for a rental vehicle is subject to loss of card privileges.

For information regarding the College's Driving Policy, the approval process, rental vehicles and motor vehicle accident procedures, contact the Office of Risk Management at (607) 274-3285 or go to <http://www.ithaca.edu/riskmanagement/forms/>.

As a general rule, only Ithaca College faculty, staff and students should occupy College-owned or rented vehicles. Special circumstances may arise that require other individuals to join the College traveler. In these cases, the College traveler must contact the Office of Risk Management for guidance.

#### **Air Travel**

Ithaca College covers the cost of coach class tickets. Any upgrades, enhancements, or additional travel insurance (see the Insurance and Tax Guidelines section for further details) are personal expenditures and will not be paid for by the College. First Class air travel is not an allowable expense. Advanced purchase discount tickets should be purchased whenever possible and every effort must be made to obtain the lowest fare possible.

#### **College Fleet Vehicles**

Ithaca College maintains a fleet of vehicles that are available for business travel use. These vehicles range in size from mid-size cars (including hybrid vehicles) to passenger vans (maximum seating capacity of 7). Contact [Office of Facilities Grounds and Transportation](#) for questions related to College Fleet Vehicle rentals.

#### **Rental Vehicles**

When a College fleet vehicle is not available, travelers can take advantage of the College's preferred vendor relationship with Enterprise Rent-A-Car.

- Travelers are highly encouraged to rent hybrid and fuel efficient vehicles when available and rental costs are similar to those of conventional vehicles
- Rental of luxury or sport utility vehicles is not permitted
- When renting a car, fuel costs will be reimbursed based upon actual fuel purchased, not mileage.

### **Bus Services**

Please see [Bus Chartering Procedures](#) set forth by the Office of Risk Management for additional details.

### **Personal Vehicles**

- The use of personal vehicles for approved College travel is limited to a radius of 90 miles from Ithaca College. This mileage radius was determined in an effort to include Rochester and Syracuse regional airports. Ithaca College does not reimburse employees for the use of personal vehicles when travel is greater than 90 miles one-way/180 miles round-trip from Ithaca College.
- Mileage is the travel an employee incurs beyond normal commute mileage (from home to the primary office and home again) on a normal workday.
- If the distance to the business event is less than the normal commute, then mileage is not reimbursable.
- The daily commute mileage from home to work is to be subtracted from any mileage reimbursement.
- For travel on a non-normal workday, mileage is reimbursable from home to the event (not to exceed 180 miles round-trip).

Ithaca College reimburses for business related use of personal vehicles based upon the current IRS standard mileage reimbursement rate. Gasoline purchased for a personal vehicle is not reimbursable, nor should it be charged to an Ithaca College Travel Card. The mileage reimbursement rate is intended to cover the costs of operating a car for business purposes. The costs are for standard maintenance, repairs, taxes, gas, insurance, and registration fees.

It is recommended, and more cost effective, to park a personal vehicle at an airport rather than a College fleet/rental vehicle.

Expenses incurred for personal vehicles for mechanical failure or accidents, including personal automobile insurance deductions, will not be reimbursed. Fines for parking or traffic violations are the responsibility of the traveler and will not be reimbursed.

As stated in the Insurance and Tax Guidelines section below, when using a personal vehicle for college-related business travel, the vehicle's insurance will be considered primary coverage in the event of an accident. The traveler is responsible for any deductibles under the policy. The College's insurance may apply only if personal insurance limits are exceeded due to a catastrophic accident where a fatality and/or extremely serious injuries occur while on approved College business related travel.

### ***LODGING***

Ithaca College will pay for single room rate accommodations.

- Travelers are encouraged to charge reservations using the Ithaca College Travel Card.
- Educational or corporate discounts should be requested when reservations are made.
- Reimbursements will be made for reasonable lodging expenses for each night away from home. Detailed receipts from the motel/hotel are required.
- Ithaca College is exempt from sales tax in some states. Travelers are required to obtain sales-tax exemption(s) where permitted. See the Insurance and Tax Guidelines section below for further details.

It is the responsibility of the traveler to cancel any room reservation that will not be used. A record of the cancellation number should be retained in case of billing disputes. If an employee fails to cancel a reservation in a timely manner, they will be held responsible for any cancellation fees.

While traveling on College business, travelers who decide to stay with colleagues, family or friends to avoid the expense of staying in a hotel may provide their host with a non-cash gift up to \$50 in value.

Appropriate gifts include but are not limited to flowers, groceries, or a restaurant meal. For meals, the gift value is the amount of the host's meal only. These gifts must be purchased and presented to the host during the trip.

Gifts in lieu of lodging must be charged to a departmental account and not as a direct or indirect cost to a federal grant or contract, because of government regulations. Reimbursements for **In Lieu of Lodging Gifts** must be submitted on the traveler's approved Expense Report Form with an explanation for the gift and supporting receipt(s).

Please refer to [Ithaca Lodging Rates](#) when booking lodging for individuals visiting campus on official College business.

## ***MEALS***

The College will pay for the reasonable cost of meals while traveling on College business. Fiscal prudence and common sense should be used. Original detailed receipts are required for reimbursement (see the Documentation and Reimbursement Requirements section for further details) for meal and miscellaneous expenses exceeding \$30 USD per meal or transaction. Expenditures determined to be excessive will not be reimbursed or paid for by the College. When entertaining guests while on College business, the guest's name(s) and professional affiliation(s) must be included on receipts and attached to the Expense Report Form. Travelers are required to obtain sales-tax exemption(s) where applicable. See the Insurance and Tax Guidelines section for further details.

## ***Miscellaneous Expenses***

Miscellaneous expenses are defined as fees associated with ground transportation charges, gratuities given to porters or hotel staff, baggage fees, parking, toll charges, or any authorized expense that is not for a meal, lodging, or airfare. The [Travel Expense \\$30 & Less Worksheet](#) is required to be completed for all transactions \$30 & Less (excluding fund 03 grant accounts) Transactions greater than \$30 USD must be substantiated by acceptable receipt documentation.

## ***LIQUOR***

Federal regulations prohibit the College from reimbursing any expenditure for alcoholic beverages with federal funds. Reimbursements for alcoholic beverages from non-federal funds must be considered reasonable and prudent and should be submitted on an approved Expense Report Form with supporting documentation. Expenditures determined to be excessive will not be reimbursed or paid for by the College. Alcohol will not be paid for with College funds if consumed other than with a meal.

## ***REGISTRATION FEES***

Conference registration fees should be paid for with the Ithaca College Travel Card. If the organization does not accept the College's credit card, a Voucher Authorization Form (VAF) should be completed and sent to Travel Services along with two copies of the registration form. When submitting the final Expense Report Form for the trip, list the registration fee in the Paid by Ithaca College column. When submitting Expense Report form, you must attach a copy of the conference agenda.

Ithaca College will not pay for any conference or workshop expenses unless supervisory approval is received.

## ***CANCELLATIONS AND REFUNDS***

Travelers are responsible for all charges, cancellations, and refunds associated with Ithaca College approved travel. Ithaca College does not carry insurance for expenses associated with trip cancellations. Trip cancellation insurance is not to be paid for with College funds and is not a reimbursable expense.

## ***GRANTS AND CONTRACTS***

Travel that is funded by a Federal or State grant or contract, must adhere to all Ithaca College policies and procedures as well as any additional restrictions required by the grant or contract authority. Questions regarding allowable expenditures should be directed to Financial Services at (607) 274-5795.

Federal and State Grants may be audited and are subject to external and internal controls. It will be the responsibility of the Departmental Coordinator and the Travel Card Program Administrator to see that all travel card transactions for Federal and State Grants are signed by the Principal Investigator, have

appropriate documentation and approvals, and are in compliance with the College policies and procedures outlined in this document. It is the responsibility of the Principal Investigator to review and sign all travel card receipts and documentation for Federal or State Grant expenditures. By signing the receipts the Principal Investigator has ensured that the costs charged to the grants are allowable, allocable, and reasonable and meet the requirements of the grant or contract authority.

**All itemized receipts are required for this section.**

### ***INTERNATIONAL TRAVEL***

Travelers are advised to contact the Office of International Programs at (607) 274-3306, and the Office of Risk Management at (607) 274-3285 for essential information prior to travel.

Reimbursement requests for International Travel follow the same guidelines as the general Travel Policy. 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. Travelers may use the following websites to obtain such rates: [www.xe.com](http://www.xe.com), [www.oanda.com](http://www.oanda.com).

Foreign transactions charged to credit cards are automatically converted to U.S. dollars. Ithaca College Travel Card transactions will incur a 1% foreign transaction fee.

### ***MISCELLANEOUS TRAVEL GUIDELINES***

- If traveling with College owned property, contact the Office of Risk Management to determine whether additional insurance is needed. When traveling with a College owned laptop, or other College owned equipment, and damage or theft occurs, the traveler's department will be responsible for the insurance deductible. See the Insurance and Tax Guidelines section for further details.
- Thoughtful consideration regarding expenditures for hospitality while traveling should be used. On those occasions when hospitality expenditures are beneficial to Ithaca College's educational mission, reimbursement may be requested. The relationship of the expenditure to the educational or research mission of the trip must be clearly indicated on the Expense Report Form. Original detailed receipts are required for reimbursement.
- Departments may reimburse prospective employees, guest lecturers or other official visitors in accordance with the Travel Policy, for authorized travel expenses incurred in connection with their travel to Ithaca College. Reimbursement requests should be made as outlined in the [Reimbursement and Payment Reference Guide](#) located on the Financial Services website.
- For moving expense reimbursement please see the Compensation, Payroll & Organizational Design website at: [http://www.ithaca.edu/hr/compensation/payroll/policies/#moving\\_expense](http://www.ithaca.edu/hr/compensation/payroll/policies/#moving_expense)

## **PAYMENTMETHODS**

---

- Travel Card
- Personal Funds
- EFT or Paper Checks
- Wire Transfers
- Cash Advances

### ***ITHACA COLLEGE TRAVEL CARD***

The primary Travel Card Program Administrator is the Travel Services Specialist, (607) 274-1480 or [travel@ithaca.edu](mailto:travel@ithaca.edu).

It is recommended that travelers use the College's Travel Card to pay for College related travel expenses. The Ithaca College Travel Card program is designed to provide employees with a convenient method to pay for all approved travel related College expenses. The College's Travel Card may not be used to pay for personal expenses.

The Ithaca College Travel Card application is available on the Travel Services web site along with a detailed listing of guidelines for the application and continued use of the Ithaca College Travel Card. All applications are subject to review and approval by the Travel Card Program Administrator.

The Ithaca College Purchasing Card, which is administered by Accounts Payable, is to be used for non-travel related expenses (i.e. printing or office supplies).

### **Cardholder Responsibilities**

Transactions made with the Ithaca College Travel Card require that original receipts be retained as proof of purchase for transactions over \$30 USD. Actual receipts are not required for meal and miscellaneous expenses \$30 USD or less (per transaction). These must be documented on the [Travel Expenses \\$30 & Less Worksheet](#) and submitted with the Expense Report Form.

The following responsibilities, though not inclusive, are required and must be followed by all cardholders:

- Comply with the Ithaca College Travel Policy
- Assure charges incurred are within the limits assigned to the card
- Address any questions regarding the use of the Travel Card to Travel Services
- Report the loss of the card immediately (see Card Security section of this document)
- Resolve disputes with vendors (see Disputing Transactions section of this document)
- Submit pre-trip Travel Card expense receipts to the Departmental Coordinator within five business days of purchase (i.e. registration, airfare).
- Within ten business days upon return from travel, submit all original receipts for Travel Card charges to the Departmental Coordinator.
- Review all transactions listed on monthly Travel Card statements and report any issues when submitting the statement to the Departmental Coordinator. This must be completed within five days of statement receipt.
- Ensure sales tax is not applied to Travel Card transactions. The cardholder must supply supporting documentation in the event that sales tax is charged.

Cardholders who make unauthorized transactions and/or are found to be careless with the card will lose card privileges and may be subject to disciplinary action. Additionally, cardholders may be personally liable for the amount of such transactions and any administrative fees charged in connection with the misuse of the card.

All credit card transactions and Expense Reports are subject to periodic audits to ensure compliance with College policies and procedures.

### **On-going Privileges**

An annual review of all cardholder's travel activity will be performed by the Travel Card Program Administrator. This review ensures compliance with the College's Travel Policy and allows the Travel Card Program Administrator to determine the continued need for the card.

### **Consequences for Misuse**

Individuals with Ithaca College Travel Card access are accountable for all transactions related to their card. Consequences for misuse are serious, and may include card suspension, card revocation, disciplinary action, employment termination and/or legal action.

Cardholders who fail to adhere to the Travel Policy, including the above listed Cardholder Responsibilities, may be subject to a conversation with the Cardholder, Cardholder Supervisor(s), or Division Vice President.

### **Card Security**

Cardholders are responsible for safeguarding their Ithaca College Travel Card and must not allow others to use their card. This is considered a misuse of the Travel Card (please see Consequences for Misuse above).

#### **If the card is lost or stolen:**

- Notify JPMorgan Chase immediately, 24 hours a day, 7 days a week within the U.S. (800) 316-6056
- Outside the U.S. (847) 488-3748 Immediately notify your Departmental Coordinator and the College's Travel Card Program Administrator (607) 274-1480
- The cardholder will be issued a new card promptly. If the lost/stolen card is later found by the cardholder, it should be destroyed.

### **Disputing Transactions**

Cardholders are responsible for initiating the dispute resolution process if fraudulent charges appear on their account. To begin the dispute resolution process:

- Contact JPMorgan Chase immediately, 24 hours a day, 7 days a week within the U.S. (800) 316-6056 outside the U.S. (847) 488-3748
- Immediately notify your Departmental Coordinator and the College's Travel Card Program Administrator (607) 274-1480.

### **Termination of Employee Participation**

Your participation in the Ithaca College Travel Card program ends upon termination of employment with Ithaca College.

Prior to separation from the College, the cardholder shall surrender his/her Travel Card and all outstanding receipts to their Department Coordinator who will then forward the card to the Travel Card Program Administrator for cancellation.

### **Departmental Coordinator Responsibilities**

#### **Pre-Trip Expenses**

- Update Cardholder Travel Card charges using itemized receipts from the Cardholder within five business days of the credit card transaction e-mail notification (i.e. registration, airfare).

#### **Trip Expenses**

- Update Cardholder Travel Card charges within fifteen business days upon traveler's return utilizing the itemized receipts/documentation submitted by Cardholder, as required.
- All card transactions must be reconciled in Parnassus prior to submitting an Expense Report Form for reimbursement.
- Work with Cardholder(s) in a timely manner to obtain any missing receipts or documentation needed to reconcile card transactions.
- Incomplete or inaccurate expense report forms submitted to Travel Services will be returned to the Departmental Authorized Approver for completion or correction.
- Notify the Travel Card Program Administrator when unable to update Travel Card transactions in Parnassus for an extended period of time.

For trip expenses sponsored by another department or to pay for an expense for another fiscal year, refer to the [Travel Card Transaction Update Request Form](#) for further instructions.

#### Travel Card Statement Reconciliation

- For each assigned cardholder, reconcile monthly statements with itemized receipts/documentation, then forward all to the Cardholder's Authorized Approver.
- For auditing purposes, retain all credit card statements and documentation for six years.

#### Authorized Approver Responsibilities

Individuals authorized to approve travel expenditures of others will administer these policies and are responsible to:

- Attest that the purpose of all expenses are valid and directly related to College business.
- Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the business travel.
- Incomplete or inaccurate expense report forms submitted to Travel Services will be returned to the Departmental Authorized Approver for completion or correction.
- Sign the Cardholder's statement.
- Return signed statements with documentation to the Departmental Coordinator for retention and auditing purposes.
- Travel Services will be conducting internal audits for policy adherence.

#### ***PERSONAL FUNDS***

While the Ithaca College Travel Card is the preferred method of payment for travel expenses, those without access to a Travel Card (students, non-employees, and employees who may travel too infrequently to apply for a Travel Card) may use cash or a personal credit card to pay for travel expenses.

Prepaid travel expenses (such as airline tickets) purchased with personal funds will not be reimbursed until after the trip or event has taken place.

#### ***EFT OR PAPER CHECKS – WHEN COLLEGE CREDIT CARD CANNOT BE USED***

##### **Purchase Orders**

Purchase Orders can be submitted for travel related expenses by providing documentation to assigned Departmental Coordinator.

##### **Voucher Authorization Forms (VAF)**

The [Voucher Authorization Form](#) (VAF) can be used to request payments to vendors for travel related expenses less than \$2,000. The signed form must be accompanied by an original itemized invoice. Previous payments related to this invoice must be noted on the form.

### ***WIRE TRANSFERS***

Wire transfers are used for International Travel to pay for pre-trip travel arrangements, and require an approved [Voucher Authorization Form](#) (VAF) be submitted to Travel Services. In order to allow time for processing, the VAF must be received by Travel Services at least two weeks prior to deposit deadline.

When requesting wire transfers please include:

- Beneficiary bank name
- Beneficiary bank address
- Beneficiary bank phone number
- Beneficiary bank SWIFT (BIC) Code
- Beneficiary name
- Beneficiary account number
- Reference memo
- Currency in which funds are to be transferred

### ***CASH ADVANCES***

Ithaca College limits cash advances to employees traveling internationally, with student group programs, or extended stays (seven or more consecutive days). Cash advances are issued using Electronic Funds Transfer (EFT) into the requestor's personal bank account. An approved [Travel Authorization Form](#) must be submitted for a cash advance to be considered by Travel Services.

Due to the administrative costs involved with monitoring cash advances and the general acceptability of credit cards, individuals traveling less than seven consecutive days may pay for business related expenses with personal funds to be reimbursed upon return. The College offers personal reimbursement via Electronic Funds Transfer (EFT), which expedites the amount of time it takes to receive approved reimbursements.

Upon return from travel, unused portions of cash advances are to be returned to Cornell Federal Credit Union within five business days. Failure to submit supporting documentation with the expense report may result in the loss of cash advance privileges.

E-Z Pay may not be used to issue cash advances.

It is important to note that all College Travel Cards are issued with the cash advance feature turned off.

## DOCUMENTATION AND REIMBURSEMENT REQUIREMENTS

---

### ***DOCUMENTATION REQUIREMENTS***

Regardless of the payment method utilized, original detailed receipts and/or supporting documentation for each transaction is required. All itemized receipts should include the date and name of the establishment.

Examples of unacceptable forms of receipts include:

- Copies of credit card statements
- Non-itemized hotel statements (for non-lodging expenses)
- Non-itemized restaurant receipts
- Receipts without form of payment indicated

Transactions made with the Ithaca College Travel Card require that original receipts be retained as proof of purchase for transactions over \$30 USD. Actual receipts are not required for meal and miscellaneous expenses \$30 USD or less (per transaction). These must be documented on the [Travel Expenses \\$30 & Less Worksheet](#) and submitted with the Expense Report Form.

It is best practice, but not required, for the traveler to retain all receipts for claimed expenses \$30 or less until the Expense Report is processed. Approvers have the right to inquire about any expenses \$30 & Less.

### **EXPENSE REPORT FORM**

Within ten business days of completion of travel, all travelers must complete an Ithaca College Expense Report Form for each trip. Reimbursements will be based on one final approved expense report.

- All payment methods and expenses MUST be listed on the expense report form, including Cash Advances and pre-trip expenses.
- All original receipts requiring reimbursement should be taped to 8 ½" x 11" sheets of paper. When original receipts are not available, prepare and sign a memo explaining the expense.
- When requesting reimbursement, Departmental Coordinators must forward Expense Report Forms including required documentation to Travel Services. Required documentation includes out of pocket receipts for reimbursement (over \$30), [Travel Expense Worksheet](#), conference agenda, and verification of travel (i.e. lodging folio, boarding pass, etc.).
- Travel Card transactions and pre-trip expense totals must be recorded on the Expense Report Form when submitting reimbursement.
- Copies of Travel Card receipts and other college pre-paid trip expenses are not required to be submitted to Travel Services when submitting an expense report (except conference agenda and verification of travel as indicated above).
- Meal and miscellaneous expenses \$30 USD and under do not require receipts, but must be documented on the [Travel Expenses \\$30 & Less Worksheet](#) to qualify for reimbursement.
- For International Travel, additional instructions can be found in the International Travel section of this policy.

In order to comply with IRS regulations, Ithaca College employees must reconcile College travel expenses on an Expense Report Form within 10 days of completion of travel. In the event that an Expense Report Form is not submitted to Travel Services within 60 days, any college paid expenses will be treated as income to the employee. These funds will be subject to required payroll tax withholding and reported on the employee's W-2.

College related travel expenses incurred using personal funds will be ineligible for reimbursement after 60 days.

### ***REIMBURSEMENT REQUIREMENTS***

Reimbursements for telephone calls made while traveling on Ithaca College business, including those calls necessary to obtain transportation and hotel reservations, communicate with the office, and one personal call per day are allowable. On the Expense Report Form, indicate telephone calls made from your hotel room, on the "Other" line and provide appropriate explanations for the calls.

Requests for reimbursements via Expense Report must be approved by an Authorized Approver. The approver is responsible for ensuring that the transaction(s) are valid and directly related to College business, and must be at least one management level above the person submitting the request. The approver may request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the travel. All supporting documentation must accompany the request form when submitted to Travel Services.

Incomplete or inaccurate expense report forms submitted to Travel Services will be returned to the Departmental Authorized Approver for completion or correction.

Electronic Fund Transfer (EFT) is encouraged whenever possible. This allows for a timely transfer of funds directly into the employee's bank account. EFT payments are processed by Accounts Payable every Monday, Wednesday and Friday (excluding Holidays). To initiate or change EFTs, complete the [EFT Authorization Form](#) located on Ithaca College's Travel Services webpage.

Paper checks will be issued for travel related expense reimbursement in the event that the EFT Authorization Form has not been submitted and processed by Accounts Payable. Those electing to receive paper checks should be aware that checks will ONLY be generated once monthly, at the end of each month.

For examples of Reimbursable and Non-Reimbursable expenses, please see **Appendix A**.

## **INSURANCE AND TAX GUIDELINES**

---

### ***INSURANCE***

Ithaca College employees are covered under a travel accident insurance policy, which provides 24-hour protection in the event of accidental death or dismemberment while traveling on approved College business. Worker's compensation may also apply in the case of injury or death arising out of and in the course of Ithaca College employment.

Involvement in an incident that results in a claim while traveling on college business should be reported to the supervisor, Human Resources, and The Office of Risk Management immediately. Insurance questions can be directed to Risk Management and the Office of Human Resources.

Since Ithaca College's insurance program does not cover aircraft liability associated with non-commercial air travel, a personally owned, rented or borrowed aircraft may not be used when traveling on Ithaca College business. If Ithaca College business travel requires the use of a privately chartered aircraft, please consult with Ithaca College's Office of Risk Management before leaving for the trip.

Ithaca College will not pay or reimburse for additional accident or life insurance.

***AUTO LIABILITY INSURANCE***

Ithaca College owned/rented vehicles are insured under the College's automobile liability insurance policy within the United States and Canada for all College approved drivers. Approved College drivers who are renting a vehicle should not purchase the "collision damage waiver" offered by rental companies. Contact the Office of Risk Management to discuss insurance implications when renting vehicles outside of the U.S. and Canada. If you are involved in a motor vehicle accident while traveling, procedures outlined on the Risk Management web page must be followed.

When using a personal vehicle for college-related business travel, the vehicle's insurance will be considered primary coverage in the event of an accident. The traveler is responsible for any deductibles under the policy. The College's insurance may apply only if personal insurance limits are exceeded due to a catastrophic accident where a fatality and/or extremely serious injuries occur.

***INJURY OR SICKNESS***

Ithaca College maintains workers' compensation insurance for claims by employees arising from a work-related injury or sickness. This coverage applies to on-campus activities as well as when an employee is traveling on Ithaca College business both domestically and internationally.

Emergency situations, including those incidents occurring out of the Ithaca College community area and in foreign countries, should be directed to the appropriate medical facility immediately and reported to The Ithaca College Office of Human Resources as soon as possible. Workers' compensation may cover necessary medical expenses for the work-related injury.

Those with international travel plans should also contact the traveler's primary medical insurance carrier to discuss how medical insurance coverage will respond in the event a non-work related sickness or injury arises during travel.

***INSURANCE BENEFICIARY***

The beneficiary for travel accident insurance is the same as the beneficiary designated under the Ithaca College Group Life Insurance program.

***LOSS OF OR DAMAGE TO PERSONAL PROPERTY***

Ithaca College does not carry insurance for loss of, or damage to, luggage or other personal effects during travel. If such damage occurs, seek reimbursement through your personal insurance company.

***LOSS OF OR DAMAGE TO COLLEGE PROPERTY***

If you will be traveling with Ithaca College property, all items need to be accounted for before and after the trip. An itemized list needs to be generated prior to travel, including item descriptions, serial numbers, replacement value, etc. If loss or damage occurs to College property, it needs to be reported immediately to the police, supervisor, and to the Office of Risk Management. The police report is needed for the claim. The department will be responsible for the insurance deductible.

***SALES TAX EXEMPTION***

Ithaca College is a not-for-profit institution and is exempt from New York State sales tax on all goods and services purchased by employees for business use. In order to obtain the sales tax exemption, present the Sales Tax Exempt Form to the vendor at the time service is rendered or goods are received and paid for.

Ithaca College is exempt from sales tax in the following states:

|          |              |              |
|----------|--------------|--------------|
| Florida  | Mississippi  | Rhode Island |
| Kansas   | New Jersey   | Texas        |
| Maine    | New York     | Wisconsin    |
| Michigan | North Dakota |              |

Travelers may obtain copies of [Tax Exempt Forms](#) from the Travel Services website.

If sales tax exemption is denied using the Ithaca College JP Morgan Chase Travel Card, note the name of the vendor, a contact person, and telephone number so that Departmental Coordinator may follow up with the vendor. If cash or personal credit card is used, vendors are not required to honor Ithaca College's sales tax exemption. Therefore, it is beneficial and cost effective to use the JP Morgan Chase Travel Card. .

If sales tax is paid because the service provider does not accept the Ithaca College Sales Tax Exempt Form, reimbursements are allowed. In this case, a written explanation must be submitted with the Expense Report Form.

[The remainder of this page intentionally left blank]

## APPENDIX A

### REIMBURSABLE EXPENSES

---

The following list is presented only as a guide and is not intended to be a complete list of expenses reimbursable by the College:

- Transportation, lodging and meal expenses, including tips
- One standard airline baggage charge per flight, for the employee's luggage only
- Expenses associated with baggage handling, storage, and tips
- Internet and fax charges
- Hospitality directly related to the educational or research purpose of the trip
- Gifts for hosts, in lieu of meals/lodging may be provided with a non-cash gift up to \$50 value. See statement under **Gifts in lieu of lodging**
- Laundry expenses when away for seven or more consecutive days
- Fitness facility (employees are encouraged to book lodging with free facilities when possible)
- Telephone calls, including those calls necessary to obtain transportation and hotel reservations, communication with the office, and one personal call per day

### NON-REIMBURSABLE EXPENSES

---

The following list is presented only as a guide and is not intended to be a complete list of expenses not reimbursable by the College:

Upgrades – air, hotel or car rental

- Unused transportation or hotel reservations not properly cancelled
- Portion of air travel, train travel, auto rental, mileage, hotel costs or meals for personal use
- Additional insurance such as travel, travel accidental death/dismemberment, trip cancellation, general liability, auto and collision damage waiver
- Personal travel rewards and frequent flier
- Personal expenses such as movies, haircuts, reading material, toiletries, medicine, sauna or spa/massage treatments
- Personal telephone calls in excess of one per day
- Childcare fees, kennel costs, pet or house-sitting fees
- Mileage to and from employee's home and primary office
- Restaurant gift cards
- Expenses incurred by non-College employees or students
- Gasoline expenses when the personal automobile mileage reimbursement rate is claimed
- Laundry expenses for trips less than seven days
- Traffic fines, court costs, parking violations and auto repairs
- NYS Sales Tax and sales tax paid in states that recognize Ithaca College's tax exempt status
- NYS Sales Tax charged to a non-approved College driver of a rental vehicle
- Other expenses not directly related to the business purpose of the trip