



UNIVERSITY REGULATIONS & PROCEDURES MANUAL
BOOK 6

SOURCE: Senior Vice President and Treasurer
ORIGINALLY APPROVED: 1961

SECTION: 6.1.10
FORMERLY: n/a

REVISED: 1/12/01
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6.1.10 UNIVERSITY TRAVEL POLICIES AND PROCEDURES

A. Purpose

Faculty and staff members frequently are required to travel in order to fulfill the university's mission of instruction, research, and public service. This section of the Regulations and Procedures Manual states the conditions under which the university will reimburse employees for their business travel expenses, and provides direction and guidance to those who make travel arrangements on behalf of faculty and staff.

This policy also is necessary to ensure that travel reimbursements made to university employees will not be considered taxable income. Pursuant to Internal Revenue Service (IRS) regulations, travel expenses reimbursed to employees are excluded from gross income only if they meet the three conditions discussed in Section H3.

The following policies and procedures are designed for universal application at the university. More restrictive travel policies and procedures, however, may be specified by the deans/directors of individual schools, divisions, and departments, or by the funding source, such as external sponsors.

B. General Policies

Faculty and staff are responsible for complying with the *University Travel Policies and Procedures* when traveling. Personnel who travel may be reimbursed for reasonable and necessary travel expenses actually incurred in the performance of official duties. Individuals are expected to exercise prudence when incurring travel costs.

The university has contracts with various travel vendors (e.g., travel agencies, car rental agencies, hotels). Travelers should use these vendors whenever possible.

Reimbursement for all travel expenses, including meals and lodging, is limited to expenses incurred by an individual traveling on authorized university business, and generally does not include those of a spouse or other non-employee. The only exception is if inclusion of a spouse serves a bona fide business purpose. For spouse travel to be reimbursed, a justification letter supporting the travel, signed by the area dean/director, must accompany the Travel and Business Expense Report (TABER).



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

All travel-related expenses must be reimbursed through the university controller's office and are subject to review by internal auditors, external auditors (including state and federal grant agencies), and the IRS.

Travel policies are reviewed periodically for propriety and revised as necessary to reflect changes in the university and/or travel industries.

C. Definitions

APPROVED BY - Approving expenses signifies that the proper authorized personnel (generally the traveler's supervisor or the supervisor's designee) has reviewed travel expenses and supporting documentation and that these expenses are in compliance with the University Travel Policy.

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

EMPLOYEE - Any full or part-time employee of Rutgers University.

REASONABLE - Not extreme or excessive.

RECEIPT - An original documented acknowledgment provided by a named payee that confirms payment has been received for a stated purchase.

REQUEST FOR PAYMENT FORM (Billhead) - Form used to request a university check for payment of various types of business expenses when purchase orders are inappropriate or unnecessary.



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

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

TABER - The acronym for Travel and Business Expense Report used to account for travel and other business expenses.

TRAVEL DATA FORM - A form utilized any time an air or rail ticket is purchased from the Internet or travel consolidator. The form must be attached to the TABER for reimbursement.

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

TRAVEL STATUS - When an employee leaves his/her work site to perform official university business.

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

D. Forms of Payment for Business Travel

Direct Billing Option

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

Request for Payment Form (Billhead)

Travelers may request a university check to pay for certain travel transactions, including conference registrations and hotel reservation deposits. Request for Payment Forms also are used to obtain cash advances, when necessary.

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RU Travel Card

Travelers may use the RU Travel Card, an individual liability VISA credit card, for business travel. Proper use of the card and prompt submission of a TABER with the appropriate receipts upon the traveler's return can alleviate the need to use personal funds for business travel expenses. Further instructions for obtaining a card are available from the university's travel web site at <http://www.rci.rutgers.edu/~rutravel> or the university card administrator.

Personal Funds

The traveler makes all travel-related purchases with personal funds and submits a TABER to obtain a reimbursement per the University Travel Policy.

E. Travel Authorizations and Arrangements

1. Authorizations

The traveler's supervisor or the supervisor's designee, in accordance with this policy and the procedures established within his/her school, division, department, or funding source, should authorize all official business travel. The employee and respective supervisor are responsible for ensuring that travel is appropriate and necessary to the mission, responsibilities, or duties of the department or division. Exceptions to this policy must be approved by the area dean/director. The rationale for making an exception to this policy must be submitted in writing, approved by the dean/director, and attached to the TABER.

2. Travel Agencies

Individuals using an agency to book travel are strongly encouraged to use one of the travel agencies designated as authorized travel agencies. While predominantly used for air and rail bookings, these agencies will provide full services to university travelers, including arranging hotels and car rentals. Due to the ongoing changes in the travel industry, all of the authorized agencies charge a transaction based service fee. Travelers should consider the agency's fee structure when deciding on which agency to use. Each agency determines the type of transactions and the fee amount that will be charged. An authorized travel agency comparison chart can be found on the university travel web site at <http://www.rci.rutgers.edu/~rutravel>.

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Travelers may be able to avoid paying service fees by making purchases directly on the Internet or by phone to an airline using personal funds or the RU Travel Card. Hotel and car reservations may be made directly with the suppliers via the mentioned purchase methods.

3. Use of the Internet

Travelers are allowed to make travel arrangements via the Internet. When a purchase has been made through the Internet, the traveler must attach a Travel Data Form to his/her TABER in order to be reimbursed for the expense.

4. Lodging Reservations

Travelers may reserve hotel rooms directly with the hotel or through an authorized travel agency using the RU Travel Card or a personal credit card. Reimbursement can be obtained by submitting a TABER per this policy. Travelers also may submit a Request for Payment Form and use a university check to reserve a room. See the university's travel web site at <http://www.rci.rutgers.edu/~rutravel> for information on discount agreements that have been negotiated and specific information that must be referenced to receive discount pricing.

5. Car Rental Reservations

Travelers may reserve rental cars directly by using the RU Travel Card or a personal credit card. Reimbursement can be obtained by submitting a TABER per this policy.

See the university's travel web site <http://www.rci.rutgers.edu/~rutravel> for information on discount agreements that have been negotiated and specific information that must be referenced to receive discount pricing.

6. Travel Advances

Travelers may request cash advances for travel when necessary. Generally, advances are to be requested only for meals and incidentals. Advance requests for more than \$100 per day of travel must have a justification letter attached to the

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request. Advance requests should be sent to the Division of University Accounting, Room 300, Administrative Services Building, Busch Campus, so as to be received no later than two weeks prior to departure. Travel advances will not be issued earlier than two weeks prior to the traveler's departure.

Travel advances are considered a personal charge to the individual requesting the advance and should be settled by submitting a TABER with appropriate receipts within ten days of the traveler's return to work. Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

7. Tax-Exempt Status

The university is a tax-exempt organization. Unfortunately, the travel industry normally will not recognize this status and will insist that taxes be paid. Travelers should still request that the tax not be applied. If the travel supplier requests a tax-exemption document, contact the tax department or University Travel Services.

A list of states currently honoring the university's tax-exempt status is available on the travel web site at <http://www.rci.rutgers.edu/~rutravel>.

F. Reimbursable Travel Expenses

1. Commercial Air

Reimbursement for commercial air travel should be limited to the lowest logical fare available. The "lowest logical fare" is defined as the least costly airfare that uses a regularly scheduled commercial carrier. This fare generally prohibits preference for any airline, aircraft, or connecting airport, may require one plane transfer both departing and returning, and generally departs from the airport nearest the employee's work site. When a more favorable price can be obtained for airfare by adding additional days to the trip, reasonable expenses for lodging and meals for the minimum necessary additional days may be claimed. The total cost of the reduced fare plus the additional days' expenses must be lower than the lowest available airfare without the additional days of travel.

International travel on federal grants is limited to coach class and domestic flag carriers.

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For airline ticket purchases for business travel, the airline ticket receipt (last page of the ticket) must be submitted with the TABER. When an "electronic ticket" (no paper) is booked the traveler must request a receipt from the airline or travel agency at the time of the booking or check-in at the airport. This receipt must be submitted with the TABER.

2. Non-commercial Air

Travel by chartered or private aircraft is prohibited without prior authorization from the Office of Risk Management.

3. Commercial Bus/Rail Fares

Reimbursement for commercial bus and rail travel will be the actual cost incurred by the traveler, not to exceed the equivalent cost of coach airfare via comparably traveled routes. A ticket stub with price of fare or a detailed receipt showing fare should be submitted with the TABER.

See the university's travel web site at <http://www.rci.rutgers.edu/~rutravel> for information on discount agreements that have been negotiated and specific information that must be referenced to receive discount pricing.

4. Car Rentals

Car rentals may be used when the overall cost of the rental is less than the cost of other means of transportation (e.g., taxis, limousines, airfare) or when there is no other means of transportation.

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

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Reimbursement for car rental is generally limited up to intermediate size classifications for individual travelers. Larger size classifications are allowed for groups when traveling. Reimbursement will be made only to the traveler who signed the rental contract. Original receipts for car rentals and the rental contract must be attached to the TABER to support the expense.

5. Privately Owned Vehicles

Reimbursement for staff using private automobiles on university business will occur at the current mileage reimbursement rate established by the university, plus parking and toll charges. (The current rate is available on the travel web site at <http://www.rci.rutgers.edu/~rutravel>). Whenever possible, receipted bills or stamped parking receipts showing the exact payment made should be submitted. The use of a privately owned vehicle is generally allowed only when the use of the vehicle is less costly than other means of transportation.

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

In the event of an accident involving injuries or damages to other persons or property while operating a privately owned vehicle on university business, the employee must notify the Office of University Risk Management in order to provide for any potential involvement of the university. The financial loss for damage to a privately owned vehicle used on business is not reimbursable by the university.

6. Ground Transportation

Reimbursement may be requested for ground transportation from the traveler's home, or from their work site to the airport, bus, or train station. Receipts showing amount, time, and date of service should be attached to the TABER for reimbursement. See the university's travel web site at <http://www.rci.rutgers.edu/~rutravel> for information on discount agreements that have been negotiated and specific information that must be referenced to receive discount pricing.



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7. Lodging Expense

Reimbursement may be requested for overnight lodging for trips of more than 100 miles one-way. Specific exceptions for travel within the 100-mile proximity in New Jersey, New York, and Pennsylvania locations may be authorized by the applicable supervisor (e.g., multiple-day conferences where commuting is inappropriate, particularly early-, late-, or multiple-day field assignments for which overnight lodging is deemed appropriate). Explanation of the desired exception must be included in the reimbursement request. Only expenses for standard room accommodations will be reimbursed.

The original receipted hotel, motel, or other bill must substantiate lodging expenses. The bill must specify rate, date(s) of stay, and evidence of payment attached to the TABER. Additionally, this receipt must indicate a zero balance. Credit card slips/receipts alone are not adequate support.

8. Meal Expenses

For all official business travel, the allowable reimbursement for meals will be specified by the area dean/director but **may not exceed \$60 per day**, including gratuities, while traveling domestically and internationally. However, when attending a conference where meals are provided, the daily maximum (based on \$60 per day) is reduced by each meal provided as follows:

Breakfast	\$14
Lunch	\$16
Dinner	\$30
(gratuities included)	

Allowable reimbursements for meals for a partial period in excess of groups of twenty-four hour periods also follow the above schedule. For example, when in travel status and returning home or to your work site in late afternoon, dinner is not reimbursable. Similarly, when leaving for travel in the morning, breakfast is not reimbursable.



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Receipts for meals over \$25 per meal are required. Receipts also are required for any meal reimbursement claimed for individuals other than the person submitting the TABER. Travelers also must include the name of any individual for whom they are seeking meal reimbursement. Travelers must note on the TABER what meals are included in the cost of airfare and/or conference/meeting fees.

The area dean/director must approve exceptions to this meal expense policy.

9. Other Travel-Related Expenses

Telephone Calls

Reimbursement may be requested for telephone calls, faxes, and Internet modem hookups specifically for university business. Any of these items not appearing on the hotel/motel bill must have a detailed receipt attached to the TABER to support the expense (receipt should include date, cost of call, and points between which call was made). One phone call of reasonable duration to the employee's residence for each day of the employee's travel also is reimbursable.

Insurance

No reimbursement will be given for the purchase of travel, accident or life insurance for a business related trip. When traveling on university business, university employees are covered by New Jersey Workers Compensation. Additional information regarding international assistance when traveling internationally may be obtained from the Office of Global Programs.

Passports/Visas

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



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Registration Fees

Reimbursement for approved conference or professional meeting registration fees is permitted. However, it is preferred that these registration fees be directly paid using a university Request for Payment Form. A receipted bill or registration confirmation with the fee noted and a copy of the fee sheet detailing the conference itinerary are required to substantiate the expense.

Extracurricular activities associated with a conference (e.g., golf outings, fun runs, tours) that are not part of the registration fee are not reimbursable.

Miscellaneous Expenses

Requests for reimbursement of other expenses, (e.g., the rental of meeting rooms or storage space, or the purchase of special transportation) must be accompanied by a detailed explanation. Prior approval should be obtained from the traveler's supervisor whenever possible.

G. Non-Reimbursable Expenses

The following are examples of expenses that will not be reimbursed by the university:

- \$ Expenses that are not Rutgers business related
- \$ Meals included in the cost of airfare or conference/meeting fees
- \$ Parking tickets and traffic violations
- \$ Repairs of personal vehicles used on university business
- \$ Laundry and valet service for business stays less than a week (five consecutive business days)
- \$ Entertainment expenses (e.g., in-room movies, in-flight movies, theater tickets, sporting events)
- \$ Spouse's/family member's travel costs



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- \$ Lost/stolen cash or personal property
- \$ Personal services (e.g., shoeshines, haircuts, manicures, childcare costs)
- \$ Late payment penalties and interest on RU Travel or personal credit card
- \$ Alcoholic beverages
- \$ Frequent flyer or club membership fees
- \$ Gifts

H. Travel Reimbursement

1. Upon return to the university, a traveler seeking reimbursement or accounting for a travel advance **must** complete a Travel and Business Expense Report Form (TABER). TABER forms may be obtained from the departmental administrator or the Division of Material Services. **Follow the instructions carefully as failure to complete the form properly will delay or prevent proper reimbursement.** Itemize all expenses on the form and attach appropriate receipts.
2. Travelers should keep a record of all expenses and obtain receipts whenever they are available to substantiate the expenses. No expense of \$25 or more will be reimbursed without a receipt.
3. In order to exclude travel reimbursements from employee income, the university must maintain an "accountable plan" for employee business expenses. Under Internal Revenue Service (IRS) regulations for an accountable plan, expenses are required to meet the following three conditions:
 - a. There must be a business connection. An accountable plan requires reimbursements be made only for business expenses that are ordinary and necessary in the performance of duties as an employee.



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- b. All business expenses must be substantiated. An accountable plan requires that information sufficient to substantiate the time, date, amount, place, and business purpose of the expense be submitted to the employer. Specific documentation requirements are noted throughout the policy.
- c. Return of all amounts in excess of expenses. An accountable plan requires employees to return all amounts received in excess of the expenses substantiated.

Expenses not meeting all three conditions may be taxable to the traveler and therefore subject to W-2 reporting.

- 4. Upon completing the TABER, the traveler must sign the "Requestor's Signature" line. TABERs without the traveler's signature will not be processed. (A signed letter itemizing expenses will be accepted in lieu of a signature on the TABER when it is impractical for the traveler to sign the form—such as when the traveler is out of the country). The supervisor who approved the travel must sign the Authorized Signature line. **(Under no circumstances may a traveler approve his or her own travel expense.)** To be eligible for reimbursement, the TABER should be submitted promptly after travel has been completed. To ensure quick turnaround of reimbursement it is recommended the TABER be submitted within ten days of the traveler's return. Late TABER submission will result in delayed reimbursements.

I. Travel Under Sponsored Programs

Specific procedures for travel on sponsored programs are outlined in *Policies and Procedures for Travel and Business Expense Reimbursement on Grants and Contracts*, issued by the Division of Grant and Contract Accounting (DGCA), or you may visit its web site at <http://www.rci.rutgers.edu/~ilc>.



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J. Non-University Employee Travel

Reimbursement of travel expenses made by the university to people outside Rutgers (e.g., prospective employees) is subject to the same regulations that pertain to university employees. Departments desiring to prepay airline tickets for prospective employees may secure them through any of the university's authorized travel agencies. Personal funds must be utilized for reservations secured outside the authorized university travel agencies. NOTE: Procedures for paying third-party service providers are outlined in University Regulation 6.1.4.

K. Further Information

The Rutgers travel web site is available at <http://www.rci.rutgers.edu/~rutravel> for further information on the university-authorized travel agencies, travel policies and procedures, travel-related forms, and travel-related links. Questions about travel may be directed to University Travel Services.

Questions about reimbursement for travel expenses should be directed to department or campus administrators, the Division of Accounting or the Division of Grant and Contract Accounting.