

Travel Guidelines and Expense Reimbursement Policy

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1 – General Travel Procedures

General

This document is intended to facilitate standard travel practices, and to provide instruction to faculty, and staff, on how to make travel arrangements, document their travel and business related expenses, and request reimbursement while traveling on University business. The policies and procedures herein are written to comply with IRS rules regarding accountable plans and adequate records (see the “Expense Reimbursement” section of this policy for more information).

Travel Authorization

All travel and travel expenses must be approved in advance by the budget officer (e.g., Department Chair, Director, Dean, or Vice President); or in the case of CLA faculty awards, by the faculty resources committee, before making reservations or otherwise committing University funds. Once you have received authorization in the form of a budget number you may proceed with your travel arrangements. It is the policy of the University that all travel expenses, which are not pre-approved, may not be reimbursed.

2 – Air Ticket Reservations

Willamette has established three air travel booking options for your convenience. We highly recommend that when you are booking travel that will be paid for by the University that you choose one of the following options described below. Use of personal funds for paying for travel is discouraged. The University will not reimburse any airfare purchased with personal funds until the related travel is completed, and only with the original passenger receipt coupon (or boarding pass) that is obtained from the airline at check-in.

Travel Booking Options

Willamette University Travel Center

Willamette University Travel Center is the preferred travel agency to handle all authorized domestic and international travel needs for the University. Willamette University Travel Center is available to University faculty and staff members for all University related travel needs, and to students and visitors traveling on University business

but is not intended for personal travel. Once you have obtained travel authorization, you can request air travel reservations by filling out the travel request form online at www.willamette.edu/dept/travel. Otherwise, feel free to call 503-370-6388 or contact us by email at travel@willamette.edu.

Online Booking Systems

The online booking system is Expedia Corporate. In order to access the Willamette University Expedia Corporate site for the first time you will need to register for a new account at travel@willamette.edu.

State Airfares

The University has worked out an arrangement with the State of Oregon where we can take advantage of the State's negotiated air travel discounts. State airfares are refundable and changeable airfares. To view the list of cities and fares go to www.willamette.edu/dept/travel and click on the link to view prices and cities offered through the State airfare contract. State airfares are currently only available through the Travel Center. They will be available online by the first quarter of 2007.

Airfare Selection Guidelines

- You should purchase, at least, 14-21 days in advance;
- You will need to allocate a 2 hour window around preferred departure and arrival time;
- Search connecting or one-stop flight options in addition to non-stop;
- Search coach/economy fares, which are often non-refundable and include penalties for any changes;
- Consider low-cost carriers such as Southwest and Jet Blue and/or consolidator fares if applicable;
- Consider fares that require a Saturday night stay, if applicable;
- Consider State contract airfares.

Additional Travelers

Additional passengers, such as a spouse, friend, or child, may be booked with your flight, but their travel will not be covered by University funds (unless the spouse is an employee and on official University business).

Cancellations

You are responsible for arranging, confirming, and canceling your reservations. Cancellations should be communicated as soon as possible to the Travel Center so that when possible, fares can be applied to future travel. If a trip is changed or canceled because of University business needs or circumstances beyond the traveler's control (e.g., conference or event canceled) the individual can be reimbursed for airline penalty fees. To receive reimbursement, you

must present the printed itinerary that includes the changed or canceled flights and documentation of the penalty charge, proof of payment, and the reason for the change or cancellation. Individuals will not be reimbursed for penalty fees resulting from trip changes or cancellations for personal convenience.

3 – Hotel Reservations

General

Travelers should select accommodations from moderately priced hotel properties. Preferences should be given to hotels that offer preferred rates to the University see www.willamette.edu/dept/travel, unless the location is inappropriate for the purpose of the trip. For example, when attending seminars and conventions, travelers may stay at the facility hosting the meeting. Travelers are not required to share accommodations.

4 – Car Rental and Ground Transportation

General

The use of rental cars is authorized in situations where commercial transportation facilities are either not available or their use is impractical or more expensive. The size of the rental car should be consistent with the number of travelers and the business requirements of the trip. Willamette University has negotiated discounts with several car rental agencies. The list is available at www.willamette.edu/dept/travel. In general, travelers should make car rental reservations directly with Willamette University Travel Center or with Expedia Corporate to take advantage of the negotiated discount rates. Rental car **must** be refilled prior to returning the car to the Rental Car Company.

Within Salem – Motor Pool

A vehicle reservation request form is required with current information, including proper budget authority signatures, and travel dates/times in order to confirm your reservation for 12 passenger vans, and rental cars. Before using vehicles, be sure you have read the motor Pool Policy www.willamette.edu/dept/pplant/office/motorp.htm and are familiar with the institutional policy procedures.

Insurance

Faculty, staff, and students who rent vehicles in the course of conducting University business within the United States should decline liability/physical damage insurance offered through the rental company. Insurance coverage is provided through the University's vehicle insurance policy. Drivers under age twenty five, when renting a vehicle, should contact the Travel Center for additional information at www.willamette.edu/dept/travel or 503-370-6388. For all auto rentals where travel will occur outside the United States, **insurance coverage will generally be necessary.** (Please contact the travel center for further details.) Travelers should accept liability and damage insurance coverage offered by the car rental company, the cost of which will be reimbursed to the traveler.

Contact the Travel Center to obtain an insurance ID card prior to your trip at travel@willamette.edu or 503-370-6388

Any incident/accident involving a rental vehicle while on business travel must be reported to **Campus Safety** as soon as possible at 503-370-6911.

Personal Automobiles

Employees may use their personal automobile for business purposes if it is less expensive than other modes of transportation and saves time. **Contact your budget officer** {e.g., Department Chair, Director, Dean, or Vice President} for prior approval. The use of a personal automobile for University business will be reimbursed at \$0.42 per mile. This rate covers the cost of vehicle usage, including gasoline.

When a private automobile is used primarily for the convenience of the traveler, reimbursement will be limited to the cost of the lowest-priced airfare between the nearest commercial airport serving the origin and destination city or the applicable rail coach fare, whichever is lower.

Other Transportation

Ground Transportation – The most economical mode of transportation should be used between the airport, and rail terminals to your hotel. Many hotels offer complimentary shuttle services that should be used when available. Taxis and buses are often the most economical and are reimbursable expenses.

Private Sedan or Car Services – Private sedan or car services to and from places of business, hotels, airports or railroad stations are discouraged. Generally these services are more expensive than taxis, shuttles, and public transportation. These services should be used only when more economical modes of transportation are not

available, or are extremely inconvenient or inconsistent with business requirements.

Hut Transportation Hut transportation between Salem Red Lion Hotel and Portland International Airport will be reimbursed when traveling on University business. Reservations are required. To make reservations and view time schedule visit www.hutshuttle.com (Receipts are required for reimbursement.)

Airport Parking Willamette University has negotiated hotel rates at the Radisson Portland Airport and free parking (up to maximum 14 days) with one night hotel stay. Willamette University offers a negotiated discount daily rate at Park and Fly for Employees. Parking at the airports economy parking lot is strongly encouraged. Visit www.willamette.edu/dept/travel for more information.

5 – Other Reimbursable Expenses

Meals Reasonable expenses for meals will be reimbursed in full when receipts or appropriate documentation is provided.

Travel Advances A travel advance will be issued to the traveler upon request. The minimum advance is \$100. Advances are not given to employees with past-due travel vouchers. Advances must be accounted for within 30 days from the date of the trip. Advances not accounted for in a timely manner will be considered taxable income to the employee.

Entertainment Business related expenses incurred by a University employee for the benefit of other persons (e.g., donors, trustees, vendors, etc.) are classified as entertainment expenses. Details regarding place, business purpose, and persons entertained must be reported on the expense voucher in order to satisfy IRS standards.

Day Trips The IRS does not view reimbursements for meals on one-day trips as an allowable expense. In order for any meal expense to be allowable as a deductible/reimbursable travel expense, it must occur as a result of a trip lasting substantially longer than an ordinary day's work, or have a specific, substantiated business purpose. A substantiated business purpose in this circumstance includes meals where business is the main topic or purpose of the meeting. Persons attending the

function, and the business purpose of the function, needs to be listed on the reimbursement request.

Other Reimbursable Expenses

The following travel related expenses are reimbursable: taxi fares and airport limos, parking charges, tolls, fuel for rental cars, baggage handling tips, excess baggage charges for University equipment, business related telephone charges, reasonable telephone expenses, currency conversion charges, and other incidental expenditures incurred while on business travel. These expenses must be supported by receipts whenever possible.

Non-Reimbursable Expenses

The following expenses are not reimbursable: the purchase of luggage, personal excess baggage charges, traffic fines, fitness center charges, ATM fees, travel or flight insurance, in-room movies, personal entertainment, airline clubs, baby-sitting fees, check cashing charges, clothing, and personal automobile repairs, maintenance, and fuel. Spouse travel is not reimbursable unless the spouse is an employee and traveling on University business as well. Any personal expenses will not be reimbursed by the University.

6 – Expense Reimbursement Policy

General

Willamette University requires employees to provide specific information on the travel and entertainment expenses prior to reimbursement to ensure good stewardship of University funds as well as to meet IRS requirements for expense reimbursement. IRS requirements exceed our own need of accountability so the policy is built to meet the IRS minimum requirements. The IRS requirements (under IRC 62(c) and Treas. Reg. 1.62-2) state that you need to satisfy a five part definition of an “accountable plan” for the reimbursement not to be considered taxable income to the employee. To provide “adequate records” and to satisfy the “accountable plan” requirements, the following information must be provided.

For travel expenses incurred away from home, the traveler must record and provide:

1. The cost of each expenditure for transportation, meals, and lodging including incidentals and the related original receipts.
2. The date of departure and return, and the total number of days spent away from home on business purposes.
3. The destination or location of travel.

4. The business purpose of the travel.
5. Person(s) entertained and the business relationship of the person(s) entertained.

The “adequate record” information should be recorded on a travel expense reimbursement form (please see the form located at the Campus Use Form website for an example <http://www.willamette.edu/local/forms/>); or summarized with a cover sheet, when submitting your receipts for reimbursement.

To be reimbursed for expenses that have not been directly billed to the University, upon return from a trip, a completed travel expense reimbursement form and/or a written summary of the travel, and the expenses to be reimbursed, along with the original receipts, must be submitted to the Accounting Office along with the approval of the department head. If the traveler is the department head, his or her supervisor (or the supervisor’s designee) must approve the reimbursement request. Supervisors and department heads (or designees) approving these expenses attest to the business purpose of the entertainment or travel as well as the propriety and reasonableness of the expenses. Supervisors and department heads will also be verifying that the expense reimbursement request is properly documented. All requests that are not properly documented will be returned to the originator of the request.

Receipt Requirements

Only expenses actually incurred are reimbursed. Original receipts are required for all expenses. Reproduced copies are not acceptable. If a transaction is under \$30 and a receipt is difficult to obtain, it is allowable to document the expense by explaining what the expense was for in your reimbursement voucher and note the lack of receipt.

No matter what form you choose to request reimbursement, detailed receipts must accompany your request. (Receipts should be detailed vendor receipts rather than the more general charge transaction slips.)

Questions?

Accounts Payable is in the Business Office located on the first floor of Waller Hall, and can be reached by calling 503-370-6104.