Policy title Travel and Expense Reimbursement Policy & Guidelines	**Category** Business Office Human Resources Travel and Off Campus Activities
Owner Business Office	**Approved by** Ad Council

Purpose of this policy

Nebraska Wesleyan University reimburses faculty and staff for reasonable and necessary costs incurred in connection with approved travel and entertainment on behalf of the University. This policy provides guidelines for business travel and entertainment reimbursement.

Policy statement

Employees are expected to spend University funds prudently when traveling on University business. Reimbursement of expenses is allowed within the parameters of this policy, and when the individual will not be reimbursed from any other source.

Travel on behalf of the University meets the IRS definition of an “accountable plan.” Under an accountable plan, reimbursements must meet the following two requirements:

1. Reimbursement of the expenses incurred and paid while performing services as employees must have a business connection, and
2. Travelers must provide a statement substantiating amounts, dates, uses and business purpose of expenses within a reasonable amount of time (not to exceed 30 days) after the expenses are incurred. Original itemized receipts must be attached to the statement.

This policy also serves to inform administration of their responsibility to evaluate the purpose and necessity of all travel plans, with the intent of controlling associated expenses that would fall under this policy.

General Travel and Expense Guidelines

Employees traveling on behalf of the University and requesting reimbursement for expenses incurred during the course of their travel will adhere to the following guidelines:

- A Travel Expense Report must be completed, approved by the individual who initially approved the travel or expense, and submitted to Accounting within 30 calendar days of the business travel return date or the date the expense was incurred.
- All reimbursement requests for the prior fiscal year must be submitted by the end of the year in order to be included in expenses for the fiscal year.
- Detailed receipts for all expenses $25.00 or more must be submitted and attached to the request for reimbursement. Employees will not be reimbursed for expenses without receipts showing the actual detail of purchase.
- The business purpose must be stated to support the reimbursement and the appropriate Fund/Organization/Account for the reimbursable expenses must be coded on the forms.
- Employees will be reimbursed for their expenses within two weeks following submission of the completed and approved submission.

- If travel includes University business combined with personal business or pleasure, the traveler must present upon return an itinerary with University business-related items clearly marked and indicate the percentage of travel dedicated to University business. All receipts for University business-related meals and transportation must be presented for payment, along with receipts for shared transportation and hotel costs.
- If sponsored project or program funds will be used to pay for travel to scientific, technical, or scholarly meetings, the trip must be approved by the principal investigator as being of definite value to the work covered under the sponsored award. In certain cases, the principal investigator may need to seek sponsor approval for the trip. Sponsor approval requests should be coordinated well in advance of the trip.

Travel Guidelines

Employees are expected to travel in the most cost-effective manner that accomplishes the purpose and needs of the University. Unusual expenses will be reimbursed on an individual case basis, and reimbursement is not guaranteed.

Meals

- Reimbursement for business related meals requires proper documentation. Documentation must include the business purpose, name and title of attendees, and an itemized receipt/invoice with name and location of restaurant, date, detail, and amount of expense. Food, personal items, or meals incurred while traveling to/from the departure/return airport, or in connection with the employee's customary commute to and from work will not be reimbursed. Maximum amount of meals to be reimbursed will not exceed the daily per diem rate based on General Service Administration criteria. See **Per Diem Rates | GSA**.
- Alcoholic beverages are typically not reimbursed. Exceptions require Vice President or Provost approval. Alcohol cannot be charged to a federally sponsored project. Meals charged to a federal grant must have all alcohol clearly itemized on the expense report and must be charged to a non-federal funding source.
- If more than one University employee is attending an event/business meal that is deemed reimbursable, the senior member in attendance should submit the expense for this activity.
- Appropriate tips will be reimbursed. Typically, appropriate tips range from 15% to 20% of the food bill, with 20% provided for exceptional service.

Transportation

- The most cost-effective mode of travel should be used based on the itinerary.
- Airline reservations are made for coach/economy class unless prior approval is given in writing. Reservations should be made at least 14 days in advance to ensure the most convenient and cost effective fares. The individual assumes responsibility for any additional charges incurred (including beverages, Wi-Fi connections (unless access to support work is required during flight), seat upgrades, etc.). Baggage fees for checking one piece of luggage are reimbursable. Fees associated with changes are allowable, provided there is a necessary business reason. For a sponsored research project, the change fee must be justified as having a direct benefit to the research.
- Faculty and staff using their personal vehicles for University business must possess a valid driver license and maintain no less than the minimum insurance required by the State of Nebraska. Mileage reimbursement is based on the approved IRS reimbursement rate in effect at the time of travel. Please note: mileage reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. Purchase of gasoline will not be reimbursed for employees using personal vehicles. Damage to a privately owned vehicle used for University business is covered by the individual's private insurance. The University does not assume responsibility for deductibles or other uninsured loss to the personal vehicle.
- Tolls and parking fees incurred while traveling for business are allowable expenses. Fees incurred when parking a personal vehicle at the airport are reimbursable.
- Gasoline costs are reimbursable when University owned vehicles are used for University business. Receipts for reimbursement should accompany the travel expense report.
- Rental vehicles are insured by the University commercial policy. If you elect to take additional insurance coverage offered by the rental agency, you assume individual responsibility for the added expense, and the expense will not be reimbursed.
- Frequent flyer miles are retained by the employee. Participation in these programs or other incentive program must not influence flight or other selections for the purpose of maximizing benefits to the employee. No additional expenses may accrue to the University as a result of participation in these programs.
- Taxis or an on-demand ride share service should be used for in-city destinations whenever possible unless a rental car or other means of transport is more cost effective or where convenience or safety issues justify the additional cost. A reasonable tip of 15% for taxi service is an allowable expense. When possible, employees should use a taxi service that accepts credit card payments and include the tip in the charge. When traveling with others, coordinating travel times and sharing a limousine or shuttle service is more economical and should be considered.

Lodging and Hotels

- Hotel rooms should be comfortable, but the cost should be moderate and not extravagant. Travelers may only accept complimentary upgrades; costs associated with upgrades are not an allowable business expense.
- Costs incurred for hotel room mini-bars, laundry and dry cleaning of personal clothing, pay-per-view movies, health club fees, and other optional expenses will not be reimbursed. These should be itemized on the statement and deducted from the total hotel charge when submitted for reimbursement.
- Business related Internet use at hotels is reimbursable. Unrelated business use is the responsibility of the individual.
- Travel expenses for companions will not be reimbursed by the University and are the responsibility of the employee, except as otherwise provided in applicable policy

Travel Expenditures NOT Reimbursable by the University

1. Airfares, First Class, Business, or Premium

2. Airline clubs

3. Arline upgrades

4. Books, Magazines, Newspapers for personal use

5. Child-care, babysitting, house-sitting, pet-sitting/kennel charges incurred due to travel

6. Commuting between home and campus

7. Any mileage within the City of Lincoln

8. Mileage less than 10 miles round trip for University business if employee resides outside the City of Lincoln

9. Costs incurred by traveler’s failure to cancel transportation or hotel reservations in a timely fashion

10. Evening-wear rentals

11. Formal wear expenses

12. Flowers

13. Gifts

14. Haircuts and personal grooming

15. Laundry and dry-cleaning

16. Passports, vaccinations, and visas, when not required as a specific and necessary condition of the travel assignment

17. Personal entertainment expenses including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities, and related incidental costs

18. Shoeshine services

19. Travel accident insurance premiums and/or purchase of additional travel insurance (with the exception of international health insurance)

20. Other expenses not directly related to the performance of the travel assignment

---

Last revised date
March 31, 2023