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TITLE: Travel Policy

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GENERAL GUIDELINES

Oberlin College (OC) pays all necessary, appropriate, and reasonable business-related expenses incurred by faculty, staff, students, and other official College guests. The following principles form the basis for the College's travel expense reimbursement guidelines and procedures:

- The primary guidance for this Policy is the Internal Revenue Code (IRC) and its requirements for an accountable plan, along with industry standards for best practices. Accountable plan rules determine which expenditures may or may not be reported as taxable income to employees, students, and other College guests. Oberlin College's accountable plan rules are defined in this policy.
- The [Business Conduct Policy Manual](#) offers further guidance on general business and ethical issues and is a framework for faculty and staff to draw upon in the evaluation of specific circumstances.
- Individuals should neither gain nor lose personal funds as a result of official assignments. Each individual should be reimbursed for all necessary and reasonable expenses incurred in connection with the performance of approved College business.
- The Internal Revenue Service (IRS) requires travel expense reimbursements to be reported within a reasonable period of time. The determination of a reasonable period of time will depend upon the facts and circumstances, but is generally held to be no later than 60 days after the date of the expense. In addition, in order to adhere to generally accepted accounting principles, the traveler should be mindful of the College's June 30th fiscal year end and all expenses for that that year should be reported prior to year-end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate fiscal period. Reimbursements submitted more than 60 days after the date of the expense require Division Head approval.
- This policy is designed to address the majority of expenses that a traveler may incur. Travel assignments must be planned and conducted so that costs will not exceed budgetary limitations. Expenses must be kept to a sensible minimum and be reasonable and appropriate to the business purpose. Individuals must not make commitments to travel or to incur other expenses without first assuring that the proposed expenses are authorized, particularly if those expenses represent a deviation from standard policy.
- On rare occasions, a traveler may incur an extraordinary expense for which they believe they are entitled to reimbursement. In cases where a traveler believes that they are entitled for reimbursement for an expense that is not addressed by the current policy or not allowed under current policy they may request an exception. Exception requests should be infrequent and require the approval of the Department or Division Head. See Appendix 4 of this Policy for further instructions.
- The policies outlined in this document represent the minimum necessary to ensure compliance with legal and contractual requirements. Individual departments may

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implement more specific, College or restrictive policies or procedures. In cases where there is a discrepancy between this policy and the policies of a department, division, or granting agency, the more restrictive policy will apply. Departments are responsible for monitoring compliance and individuals should ensure that they are aware of any particular requirements of their department, division, or granting agency.

- Travelers should be aware of the importance of fully documenting their expenses and supervisors, Department Heads, and Division Heads should recognize their responsibility to critically review Travel and Business expense reports prior to approving the reimbursement request.
- Travel and entertainment expense irregularities are a problem at many institutions and are subject to greater scrutiny by the IRS. Expenses not supported with adequate receipts are treated as additional compensation subject to withholding of social security and federal income taxes.

The sections below provide an overview of information that is applicable to all types of travel reimbursement regardless of expense type.

ACCOUNTABLE PLAN RULES

This Policy is intended to meet the Internal Revenue Service’s regulations and the IRC definition of an “Accountable Plan.” Payments from the College for ordinary (a common expense that is accepted in one’s trade or business) and necessary (an expense that is helpful and appropriate; it does not have to be required) expenses and those in compliance with this Policy can be paid tax-free. Any expenses not in compliance with the College’s accountable plan as documented in this Policy, may not be reimbursed or may be considered taxable income if reimbursed.

Under the College’s accountable plan rules, transactions such as advances, reimbursement requests, invoices, and Procurement Card (P-Card) transactions must meet the following rules in order to remain tax-free:

1. Payees must be employees, students, official College guests, independent contractors providing services, or “bona-fide” volunteers providing valuable services to the College.
2. The expenses incurred must be business related and not personal in nature and incurred while performing services for the College.
3. All expenses must be substantiated within a reasonable period of time.
4. All amounts in excess of substantiated expenses (unused money from advances) must be returned to the College within 30 days from the date the expense was incurred or from return of trip.

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BUSINESS PURPOSE

A complete, clear, and concise business purpose must be documented for each trip to validate the need for travel. Original, College receipts and itineraries should be provided to meet documentation requirements and support the business purpose.

A “bona-fide” business purpose should contain information that substantially answers the following questions: *(depending on facts and circumstances, it may not be necessary to provide answers to all questions)*

Question to Answer	Description of Information Needed
Who	Who was present during the travel? If anyone was present other than the traveler, then document their relationship to the College.
What	What is the purpose of the travel?
Where	Where did the travel take place? If there are multiple locations, please list each location and the dates in attendance at each location.
When	When was the expense incurred? Dates for the overall trip and documentation of dates associated with multiple stops.
How	How did the travel benefit or support the mission of the College?

Lack of a clearly documented business purpose will delay the processing of any reimbursement request.

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DOCUMENTATION

Receipts-Original, detailed receipts must be provided with all types of reimbursement requests. Although the IRS requires documentary evidence for any expense incurred for \$25 or more, the College's best practices requires a receipt for all expenses in order to be reimbursed.

A receipt is defined as an article that shows:

- Transaction date
- Merchant / supplier's name
- Detail of items purchased or services provided
- Method of payment (e.g. cash, check or bank card)
 - Canceled check—both front and back of the check
 - Itemized receipt along with signed credit card receipt
 - Bank/Credit card statement—you may redact the information that is not pertinent to the transaction for which you are seeking reimbursement
 - Receipt showing zero balance due with the payment method listed
 - Receipt with signature of person receiving cash. Receipt must include person's name, amount and date that cash was exchanged. This is the minimal information required for proof of payment.
- Amount

When submitting a request for reimbursement for travel and / or entertainment expenses, the individual should attach original, detailed receipts to the request. Credit card statements and / or receipts should not be submitted in lieu of itemized receipts.

Itemized receipts are required for conference registration, airfare, hotel, rental car, gas, and meals as well as miscellaneous expenses. If the individual fails to request documentation at the time of purchase, it is the responsibility of the employee to contact the rental car agency, hotel, restaurants, or other vendors to request duplicate documentation. Failure to provide sufficient and timely business explanations for expenses could result in individual liability for federal, state, and local taxes. See Appendix 5.

For a summary of travel-related business expenses eligible for reimbursement, direct payment by the College, or acceptable P-Card transactions, refer to the [Request for Payment Form](#) available on the Controller's website or the [Procurement and Auxiliary Services](#) website for P-Card information. See Appendix 2 for a list of non-reimbursable miscellaneous expenses.

Missing Receipts- Individuals are expected to make a good-faith effort to obtain all receipts. If the individual fails to request documentation at the time of charges, it is the responsibility of the employee to contact the restaurants or other vendors to request duplicate documentation.

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If itemized receipts cannot be obtained, a [Missing Receipt Affidavit](#) must be included with the reimbursement request explaining the situation, as well as the business purpose of the expenses. See Appendix 5 for more information. Failure to provide sufficient and timely business explanations for expenses could result in individual liability for federal, state, and local taxes.

If the reimbursement is to be paid from a government grant, no reimbursement will be made without an original, detailed receipt.

Proof of Payment- Method of payment used to pay for goods and services. Proof of payment can be any one of the following:

- Canceled check—both front and back of the check
- Original receipt along with signed credit card receipt
- Bank/Credit card statement—you may redact the information that is not pertinent to the transaction for which you are seeking reimbursement for
- Receipt with signature of person receiving cash. Receipt must include person’s name, amount and date that cash was exchanged. This is the minimal information for proof of payment only.

PER DIEMS

The College reimburses for actual, out of pocket travel expenses. With prior approval from the Department Head and advance notification to the Accounts Payable Supervisor, a per diem rate for meals and incidental expenses (M & IE) can be used for large groups (10+ participants) and / or when traveling internationally. No receipts are required If the M & IE per diem rate is equal to or less than the rate published by [CONUS](#) for domestic travel or the [US Department of State](#) for international travel.

RESPONSIBILITIES

The following information includes the responsibilities of various roles related to an expense reimbursement:

Traveler

Those traveling on College business must abide by College policies and procedures relating to travel, as well as any department, division, or sponsored program requirements.

The individual submitting an invoice, P-Card statement, Request for Payment, Travel Expense Report, or Business Expense Summary will:

- Verify that all expenses requested to be paid or reimbursed by the College are valid and conform to College policies and procedures. Requests lacking required documentation

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and/or business purpose will be returned to the Requestor, Department Head, or Chair for correction.

- Complete the Travel Expense Form in its entirety, including supporting documentation and signature authority. If an individual other than the traveler prepares the necessary form(s) for reimbursement, the traveler is responsible for providing the preparer with the appropriate information to complete the form(s) and reviewing the completed form for the accuracy of all information.
- Attest that expenses submitted for reimbursement have not been previously paid, nor will be paid through another submitted expense report, cash advance, P-Card transaction, or by any outside agency or other third party.
- Submit all applicable forms to Accounts Payable within 30 days of date incurred or from return of trip. Please be advised that any reimbursements requested outside this timeline may not be reimbursed or may be considered taxable income. Late submissions may only be reimbursed with the approval of the Division Head. Supporting documentation must be provided in order to describe the circumstances leading to the late submission in order to evaluate whether it is a taxable event. If the circumstances described would not have prevented the traveler from submitting within the proper timeframe, they are considered taxable income. Expense reimbursements requested more than one year from the date of expenditure will be considered taxable income to the traveler.
- Remain accountable for ensuring that all expenses are incurred and all requests for payment or reimbursement of such expenses are submitted in accordance with this Policy even though the employee may delegate responsibility for a form's preparation to another employee.
- Government sponsored grants require the traveler to fly on a US owned airline. Specific information is available by the US General Services Administration by clicking [Fly America Act](#).

To receive direct deposit of reimbursement payments, the employee should complete the necessary steps in [PRESTO](#) Self Service account to activate this payment method.

Authorizer/Approver

Individuals authorized to approve the business expenditures of others will be responsible for administering this Policy.

Approvers:

- Certify that the travel is appropriate, valid, policy compliant, and within budget.
- Request further documentation or explanation of expenses that appear to be excessive or unusual. Explanation of such expenditures should be included when submitting the reimbursement request to Accounts Payable.

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- Submit the completed and approved documentation to Accounts Payable on a timely basis.
- Are responsible for determining the appropriateness of expenditures where individuals seek reimbursement or charge transactions on the College P-Card.
- Recognize that no individual may approve his or her own expenditures; the individual's immediate supervisor or other designated person must approve the expenditure or reimbursement (provided they have approval authority).

In order to verify that grant expenditures are allowable, the Executive Director of Foundation, Government & Corporate Grants must approve all payment requests. If the expenses are not in compliance with grant restrictions, the traveler will not be reimbursed from those funds.

Accounts Payable

The Accounts Payable area of the Office of the Controller is responsible for reviewing submitted documentation prior to processing an invoice, P-Card statement, or reimbursement request to verify the expenses are reasonable and meet the following criteria:

- Information submitted to Accounts Payable is supported by accompanying documentation, which is both complete and in accordance with this Policy.
- Expenses conform to requirements imposed by the IRS, State of Ohio, or, as applicable, other sponsoring agencies.
- Expenses have been reviewed and approved by the appropriate Authorizer/Approver.
- Expenses have been reviewed for compliance with other applicable College policies and procedures.

TRAVEL ADVANCE

Employees wishing to obtain a [Travel Advance](#), may do so with the approval of their Department Head and if it is a generally accepted practice of their division. An advance may be requested to cover out-of-pocket, incidental expenses while traveling domestically. A Travel Advance is meant to cover expenses that cannot be reasonably charged to a charge card. Requests for advances should include the description of the circumstance that requires the advance and a brief budget for the requested amount. Planning ahead will ensure timely receipt of the needed funds.

Upon return from the trip, actual receipts must be submitted to Accounts Payable within 30 days from completion of the trip. Failure to account for a Travel Advance within this time frame may result in the amounts being considered taxable income for employees.

CONFERENCE REGISTRATION

Documentation/Receipts—a traveler can be reimbursed for the advance payment of conference fees. Reimbursement will be treated as a Travel Advance, and requires that a [Request for Payment](#)

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and [Travel Advance](#) forms be submitted along with proof of payment and the conference agenda. The agenda is important because it supports the business purpose and provides documentation for any meals during the conference. The entire conference agenda does not need to be attached however, the parts of the agenda needed for reimbursement should detail:

- Dates and location of conference
- The schedule
- If presenter, information pertaining to the traveler’s role at the conference

Except for dietary restrictions, the College will not reimburse for meals if provided by the conference.

AIR TRAVEL

Travelers are expected to book the lowest available coach/economy class airfare consistent with the business requirements of travel. Tickets should be booked at least 15 days in advance, whenever possible, to help secure the best possible pricing. If there is a medical reason for a seat upgrade, documentation of reason should be submitted with the reimbursement request sent to Accounts Payable.

When College travel includes air transportation during the week, employees may extend their stay through a Saturday night if the air transportation savings is greater than the cost of an additional night’s lodging. Documentation that substantiates the savings should be provided.

The College has a business relationship with [Travel Leaders](#) for assisting employees with travel arrangements. Please contact Kim Gray at 440-779-4060 for additional information.

Domestic Travel—Travel within the continental United States or to Hawaii, Alaska, or territories and possessions of the United States are considered domestic. Tickets purchased should be non-refundable, economy/coach class tickets.

International Travel—Travel to countries outside the United States and its territories and possessions are considered international. Either economy/coach or non-upgradable business class airfare can be used for international flights. Please be sure to check the United States State Department’s website (http://travel.state.gov/travel/cis_pa_tw/cis_pa_tw_1168.html) for travel advisories to international countries.

Documentation/Receipts—a traveler can be reimbursed in advance of travel for an airline ticket. To seek reimbursement, the traveler must purchase the ticket at least 14 days prior to an approved trip and submit a [Request for Payment](#), a [Travel Advance](#) form, and original receipts. In accordance with IRS regulations, original receipts are required for airfare. Supporting

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documentation for on-line booking or purchases must be a receipt and *not* a confirmation or reservation. Detailed below are the minimum requirements for an electronic receipt to be acceptable as proof of purchase for an E-ticket:

- Passenger name
- Issue date
- Ticket number ** A ticket number on the receipt indicates that a ticket has been purchased.
- Total payment
- Itinerary or routing
- Payment type / method of payment

If adequate supporting documentation is not submitted at time of reimbursement, the cost of coach/economy class airfare 15 days out from Accounts Payable's review date will be used to compare with the amount submitted, and the lesser of the two amounts will be reimbursed. On-line tools such as [FareDetective](#) may be used to estimate the airfare cost. The use of personal frequent flyer miles for business travel is not eligible for reimbursement.

Additional Fees—when traveling coach/economy class, some airlines may charge additional fees for snacks, non-alcoholic drinks, food, checked baggage, blankets, pillows, Wi-Fi, early check-in, and preferred seating. Any additional fees must be justified with an adequate business purpose.

Snacks or food are eligible for reimbursement if in lieu of a meal. The College will pay for two checked bags; however, if there is business justification for additional bags, the College will pay for the additional bags with appropriate documentation and justification provided with the reimbursement request.

If a portion of the trip is personal and additional baggage is needed for that portion of the trip, no additional fees are allowed or reimbursed.

Canceled and Unused tickets—When travel plans change for unforeseen circumstances, the employee is responsible for contacting the airline or booking agency to remit the refund (if a refundable ticket was issued) to the College, or apply the unused ticket to a future business trip. Flights must be canceled prior to the flight departure time. An adequate business justification must be documented and submitted to Accounts Payable that supports the reason for cancellation. The unused ticket may not be used for personal travel.

Frequent Flyer Awards- Travelers may personally retain the rewards from frequent flyer plans or other bonuses that may accrue from business travel. It is not permissible for a traveler to choose a

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reservation at a higher cost in order to accumulate additional plan credits. Travelers will not be reimbursed for using personal frequent flyer awards for business travel.

Airport Airline Club/Lounge Memberships- Dues and memberships are generally not reimbursable expenses. Exceptions must be approved by the Vice President of Finance and Administration and the reason for the membership must be included with the request for reimbursement.

Private Airplane-The use of private planes for College business is forbidden, unless prior approval is received from the Risk Management Insurance Committee and the President.

Lost Baggage- The airlines are responsible for compensating owners of lost baggage. The traveler must take all reasonable precautions to protect any personal property while traveling. The College will not reimburse travelers for personal items lost while traveling on business.

MISCELLANEOUS TRAVEL EXPENSES

In the course of travel, a traveler may incur additional expenses eligible for reimbursement. These include:

- Baggage handling and storage expenses
- Business office expenses (copy services, postage, etc.)
- Business-related phone calls (including cell phone), faxes, internet connectivity, including those necessary to obtain transportation and hotel reservations
- Currency conversion, ATM and traveler’s check fees
- Excess baggage fee due to the size or weight of an item being transported at the request of the College
- Reasonable and usual gratuities to porters, bellhops, and other service personnel
- Internet access
- Laundry or cleaning expenses on trips lasting over 6 days, unless emergency circumstances are documented
- Surcharges imposed due to cancellations or changes in travel arrangements when required for business needs
- Fees for obtaining or renewing a [U.S. passport](#) are reimbursable, if international travel is required for College business. Allow 8 – 10 weeks for government processing.

A list of non-reimbursable expenses can be found in Appendix 2.

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MILEAGE / TOLLS REIMBURSEMENT

Travel by personal automobile may be desirable to save time, to transport equipment, to reduce costs when a number of individuals are traveling to the same destination together, or for convenience. In such cases, the College will reimburse a traveler for business use of a personal vehicle when it is less expensive than other means of transportation. The College will reimburse mileage at the current standard rate published by the IRS. The IRS rate is designed to cover the cost of gas, oil, maintenance, insurance, and depreciation. Mileage reimbursements do not apply to rental vehicles or other vehicles not owned by the traveler.

The supporting documentation for mileage reimbursement is a printout showing the starting point, and destination with total miles driven. This documentation can be obtained from websites, such as [Google Maps](#) and [MapQuest](#).

In certain circumstances, the College may reimburse for the cost of gas (with proper receipts when mileage is not claimed) not to exceed the cost of available round-trip economy, discounted airfare, or the mileage reimbursement rate. Travelers are expected to maintain the appropriate insurance on their vehicles when they are to be used for College business travel.

The College will not reimburse employees for normal commuting expenses between home and work. Examples of personal miles include:

1. Mileage to the office and back on a weekend.
2. Mileage to the office and back during breaks.
3. Mileage to go from home to the office and back home for the second time during the day, i.e. for an occasional evening meeting or other activity.
4. Travel from home to an offsite location and back home on a weekend when it does not exceed the normal commute from home to regular office.
5. Travel from home to an offsite location and back home during breaks except amount over normal commute.
6. Travel from home to local airport except amount over normal commute Monday – Friday. (Travel on a Saturday or Sunday between home and a local airport *is* eligible for reimbursement for actual mileage.)

When a traveler chooses to drive their personal vehicle instead of flying, the College will reimburse for the lesser of the cost of coach/economy airfare or the mileage. The College will allow mileage to destinations within 300 miles each (i.e. 600 miles round trip) way without documentation of comparable airfare. Proper documentation of the total cost of the airfare alternative at time of booking and support of the total miles of the trip (i.e. [MapQuest](#) or [Google maps](#)) are necessary before reimbursement will be made. If documentation is not provided to support the most economical means of travel, Accounts Payable will determine an appropriate amount based on

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rates available at the time of processing the voucher. On-line tools such as [FareDetective](#) may be used to estimate airfare cost.

Tolls and Airport Parking Charges—the College will reimburse for these expenses. Although not required, the traveler is encouraged to obtain receipts for all expenses.

STUDENT TRAVEL

IRS regulations allow the College to reimburse employees, volunteers, and third-party service providers for business-related expenses on a tax-free basis.

Generally, if the student’s travel is related to their educational pursuit and is for the primary benefit of the student, then the student’s travel is considered a nonqualified scholarship and reportable on a Form 1098-T. In addition, if the student’s travel is related to College employment, a student group, or athletic event, then the travel reimbursement may be considered tax-free and not reported as a non-qualified scholarship depending on the facts and circumstances of each travel event.

AUTOMOBILE RENTALS

All Oberlin College employees and students are strongly encouraged to use vehicles that are owned or rented by the College for College-related business, rather than to use their personal vehicles. Employees and students should be aware that if they choose to use their personal vehicles on Oberlin’s behalf, their auto insurance will provide the primary liability coverage in the event of an at-fault accident, and Oberlin’s insurance will provide only secondary coverage.

The College has a discount rental car agreement with Enterprise Holdings, Inc. which owns Enterprise Car, National Car Rental, Alamo, and WeCar. Automobile rentals may be used when justified as economical and a business necessity. Reimbursable rental costs include daily rental fees, fuel charges (actual fuel purchased, not miles driven), tolls, and rental company fees for miles used. The College will not reimburse for additional insurance coverage purchased from the rental company. Documentation for reimbursement should include proof of payment, the rental receipt provided when vehicle is *returned*, gas receipts, etc.

Luxury vehicles are prohibited; however, if used, justification must be documented and submitted as supporting documentation to Accounts Payable. Approval by Division Head is required.

To learn more about car rentals, please visit the [College-Related Vehicle Rentals](#) document on the [Oberlin College Facilities Operations](#) website.

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Insurance—Employees do not have to purchase vehicle insurance if traveling in the United States and Canada; the College carries adequate coverage for rental vehicles.

Any questions relating to insurance issues should be addressed to the [Department of Purchasing and Auxiliary Services](#).

Documentation/Receipts—Documentation to support rental car expenses includes the detailed receipt provided when the car is returned which should reflect individual costs, total cost, payment method (e.g., Visa*****1234), and evidence of full payment. In order to receive full reimbursement of auto rental expenses, the traveler may have to submit the detailed online reservation along with the original receipt when returning the automobile. The College will not reimburse for rental deposits.

AUTOMOBILE INSURANCE COVERAGE / ACCIDENTS

All College employees and students are strongly encouraged to use vehicles that are owned or rented by the College for College-related business, rather than to use their personal vehicles. Employees and students should be aware that if they choose to use their personal vehicles on Oberlin’s behalf, their auto insurance will provide the primary liability coverage in the event of an at-fault accident, and Oberlin’s insurance will provide only secondary coverage.

- **Personal Automobiles:** Primary insurance coverage provided by employees or students personal automobile policy. In the case of an accident, Oberlin’s insurance will provide secondary coverage.
- **Rented Automobiles:** When traveling in the United States on College business, it will not be necessary for the traveler to purchase extra coverage when renting a vehicle.
- In the event of an accident, notify the police immediately no matter how minor! There is a \$1,000 deductible for damage to a rental vehicle. The College’s present insurance agent is Wells Fargo Insurance Services of Columbus, Ohio and the underwriter is Catlin Indemnity Company.
- **Additional requirements if involved in an accident:**
 - Notify [Facilities Operations](#) and/or [Oberlin College Safety & Security](#) immediately. Explain to the person answering the call that you are affiliated with the College and have been involved in an accident while operating a College owned or rented vehicle.
 - If an accident occurs during normal business hours (8am-4:30pm Mon-Fri), contact Facilities Operations at (440) 775-8445.
 - If an accident occurs after normal business hours, call Oberlin College Safety & Security at (440) 775-8444.
 - Do not leave the scene of the accident until excused by proper authorities.
 - Do not make any statement regarding the accident except to the police.

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OTHER MEANS OF TRANSPORTATION

Taxis and Private Car Services—the College will reimburse for the most economical mode of transportation. Limousine or sedan service is not a preferred method of transportation and is only reimbursable when it is the most economical ground transportation, evidenced by supporting documentation, or when approved by the Vice President of Finance and Administration.

Although not required, the traveler is encouraged to obtain receipts for taxi rides, especially if the total fare is more than \$25.00. The supporting documentation includes, but is not limited to, a receipt for expenditures that shows the name of the company, location of the company, date, and price of the transportation. Business purpose of the trip must be included with the reimbursement request.

Rail Travel—The College will reimburse / pay the cost of first-class railroad fare plus the lowest priced available private Pullman facilities not to exceed the cost of coach air fare. The original passenger receipt showing cost of service, date, type of seating is required documentation when submitting the [Travel Expense Report](#) for reimbursement.

LODGING

The College will pay actual and reasonable costs of lodging, as supported by the detailed hotel bill, for each day that lodging away from home is required for College business purposes. Travelers should choose good quality but reasonably priced hotels or motels whenever possible. When attending a conference, travelers may stay at the conference hotel even if it is not the most economical. Contact [Travel Leaders](#) for assistance with your travel arrangements.

Choosing deluxe accommodations (i.e. suites) is not allowed, unless the business purpose requires such, or the accommodation is used by more than one employee. A description of the business activity that necessitates rental of deluxe accommodations must be included on the documentation submitted to Accounts Payable.

Charges for personal items such as movies, babysitting, recreational fees, and in-room mini-bar charges, including alcohol and snacks, are not reimbursable and should be paid for separately with the traveler's personal funds. (Appendix 2)

Documentation/Receipts-Itemized receipts showing a \$0.00 balance due are required for tax-free reimbursement. Receipts should include: detailed breakdown of services with costs of each service, payment method, and proof of payment, (e.g., Visa*****1234).

Hotel Frequent Guest Program—many hotels have frequent guest programs that reward travelers with free or discounted accommodations in exchange for a specified number of paid room nights

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at the hotel. The College will reimburse travelers only for the actual amount paid for accommodations.

Membership Dues for Frequent Guest Programs – Membership dues for joining these frequent guest programs are not reimbursable. Exceptions must be approved by the Vice President of Finance and Administration. In addition, the business reason for the membership must be documented and submitted to Accounts Payable at the time of reimbursement.

Lodging in a Second Residence – Reimbursement will not be permitted for travelers who own the place of lodging.

Lodging in a Private Residence – Travelers who stay in a private residence with relatives or friends while traveling on business may be reimbursed for reasonable expenses incurred extending appreciation to host for their hospitality. This may include a small gift to the host or payment for meals and should not exceed \$100. This is considered an exception and should be approved prior to the business trip. In order to be reimbursed, the traveler should provide the original itemized receipts and proof of payment for any expenses incurred extending appreciation.

Tokens of appreciation are not allowable expenses for sponsored projects (e.g. federal grants).

FOREIGN OR INTERNATIONAL TRAVEL

Foreign or international travel is defined as any travel outside of the United States, its territories and possessions, and Canada or, in the case of sponsored research, as defined in the contractual documents. Foreign travel supported by College funds should be approved in the same manner as domestic travel. Foreign travel supported by sponsored contracts and grants requires approval prior to traveling. Since the approval process varies among the sponsoring agencies, the Office of Foundation, Government, and Corporate Grants should be consulted when foreign travel under grants or contracts is planned.

The College will reimburse travelers for actual out-of-pocket costs as per its Accountable Plan Rules. The only exception to this involves large student groups (10+) or international travel; in these specific cases, the College will pay based on the applicable per diem rate for meals and incidentals as posted on the [U.S. Department of State](#) website. You cannot combine actual receipts and per diem rates on the same trip.

Meals—The College will reimburse travelers for actual out of pocket costs, or by per diem for meals and incidentals incurred during international travel. You cannot combine actual receipts and

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per diem rates on the same trip. Refer to **SOP 1154-003 Meals and Entertainment Policy** located on the [Controller's website](#) for additional information.

Lodging—Actual receipts are required for lodging; therefore, lodging per diem rates do not apply.

Family Travel/Discretionary Funds- Except to the extent that a “bona-fide” business purpose for a family member’s presence is documented, travel and entertainment expenditures where funds are expended by the College for family members while traveling abroad are not reimbursable or, if paid, taxable to the employee.

Conversions of foreign currency—the fluctuation in exchange rates makes reimbursing for foreign travel somewhat complex. While the College recommends that travelers use their College credit card for travel purchases, we understand that when traveling internationally, you may not be able to pay by credit card. Therefore, if seeking reimbursement, the expense reports must be submitted in U.S. dollars with a translation of foreign receipt, explanation of the expense, if needed, and the conversion computation to US dollars. An average rate of exchange (first day and last day) is permissible for international travel lasting more than 7 days. If a personal credit card is used, submit the credit card statement as proof of payment and the exchange rate; however, the receipts should still be translated, and the corresponding US dollar amount should be evidenced on the receipt. If you convert US dollars to local currency, please obtain and save all conversion slips for money as proof of conversion rate and attach the slips to the Travel [Expense Report](#).

The following websites offer helpful currency conversion tools: www.exchangerate.com, www.xe.com, or www.oanda.com/currency/converter.

FAMILY AND GUEST TRAVEL

In general, any expenses attributable to an employee’s family member or guest will not be reimbursed by the College on a tax-free basis. However, in certain cases, a spouse, family member, or guest’s attendance at a local professional function, involvement in fundraising activity, or other event, constitutes a College-related activity, and the cost of such activity may be considered a tax- free “bona-fide” business expense.

The College may pay for the properly documented and authorized expenses with a “bona-fide” business purpose for family or guests. Advance approval in writing by the Division Head is required for all family or guest expenses per trip. Spouse or other dependent travel may not be charged to a department’s account unless the employee’s Division Head has approved reimbursement of these charges in advance.

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Documenting a business purpose—When an employee’s family member or guest’s attendance at a non-local professional function or meeting serves a legitimate business purpose, their travel expenses can be reimbursed on the same basis as the employee’s, without any tax implications. A College itinerary should be submitted outlining the following: who, what, where, when, and why for the family member’s or guest’s activities for the duration of the trip. The family member’s or guest’s activities need to demonstrate a business purpose for the duration of the travel or activity that is not merely incidental. Any activity performed on behalf of the College should be documented and submitted with the appropriate documentation to Accounts Payable.

Incidental Duties—When a family member or guest attends a meeting or conference as a companion and has no significant role or performs only incidental duties, the family member or guest’s attendance does not constitute a “bona-fide” business purpose; therefore, expenditures would be considered taxable income if paid by the College. According to the IRS, incidental duties, such as, but not limited to, note taking, goodwill, organizing schedules, or support during speaking engagements, are not considered to be a “bona-fide” business purpose.

TIPS AND GRATUITIES

Tips and gratuities are reimbursable for normal services associated with business travel, such as food services, taxicabs, bellman, and catering services in connection with entertainment events. As a general rule, travelers should not tip more than 20%. If a tip exceeds 20%, a business purpose must be included.

Documentation/Receipts—if the travel expense is \$25.00 or less, then evidence of the tip is not required; however, if the cost of the tip plus the service exceeds \$25.00, then a receipt is required. The documentation submitted to Accounts Payable should have the tip clearly marked on the documentation.

Tips for Service Providers—The College prefers to pay service providers directly. Employees or students should obtain payment information from the service provider and complete a [Request for Payment](#) form for the tip payment. This should include a completed Form [W-9](#) and the place of employment of the service provider.

In rare cases when a service provider needs to be paid at time of service, the employee or student must obtain the following information before a reimbursement can be made.

- A signed acknowledgment of the amount paid to the individual and, if applicable, the company they are employed by;
- The service provider’s printed name, address, and telephone number; a completed Form W-9 is required if amount is \$600 or greater.

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- If the service provider is not a U.S. citizen or other U.S. entity, including a resident alien individual, then payment **must** be made by the College because of tax treaty implications.

EMPLOYEE RECRUITMENT EXPENSES

Travel expenses incurred in connection with prospective College employee interviews and recruitment are reimbursable when properly authorized. All expenses related to the prospective employee are considered job-hunting expenses to the prospective employee and can be reimbursed tax-free with original detailed receipts. Departments can pay third-party service vendors directly (hotel, airline, car rental agency, etc.) on behalf of the interviewee without tax consequences. Expenses paid or reimbursed by the College for the spouse, dependent, or other individual accompanying the prospective employee may be taxable to the prospective employee. Requirements or limitations in specific contracts or grants may be applicable to interview travel.

New employees should contact the [Office of Procurement and Auxiliary Services](#) for questions regarding the College's policy for relocation assistance.

TRAVEL REIMBURSEMENT FOR COLLEGE GUESTS

Travelers who are official guests of the College and incur travel expenses will be reimbursed by the College in accordance with the College's Accountable Plan Rules and the provisions of this Policy. Travel expenses must be substantiated with original detailed receipts; any travel expense not properly substantiated will be treated as reportable income on Form 1099-MISC.

Departments can pay third-party service vendors directly (hotel, airline, car rental agency, etc.) on behalf of the interviewee without tax consequences, if the guest agrees and accepts the proposed itinerary and the department agrees to assume all risk and liability associated with the purchase of non-refundable tickets including any and all penalties and/or fees.

Prior to payment for travel or service, the department must have the guest complete a [W-9](#) Form if they are a U.S. citizen or other U.S. person, including a resident alien individual; or if international, a [W-8BEN for Foreign Entities](#) or [W-8BEN for Foreign Individuals](#) form and submit it to Accounts Payable with the supporting documentation. Contact [Human Resources](#) for assistance in bringing an international guest to campus.

RENT, LEASE, AND OTHER SERVICE PAYMENTS

Payments for real property rent, personal property leases, or other services should be paid directly by the College. An employee should not pay for these types of expenses and seek reimbursement. There are potential reporting requirements for such payments; therefore, a completed [W-9](#) if a U.S. citizen or other U.S. entity, including a resident alien individual; or, a [W-8BEN for Foreign](#)

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[Individuals](#) or [W-8BEN-E for Foreign National Information Form](#) should be obtained from the payee prior to payment.

EXPENSES PAYABLE BY OTHER ORGANIZATIONS

An employee should only be reimbursed one time for any travel expenditures; therefore, if the College pays for the employee's travel and that travel is sponsored by another organization, it is the employee's responsibility to ensure the College is properly reimbursed. An employee may not be reimbursed directly by the sponsoring organization for any travel paid for by the College.

EXCEPTION OR ADJUSTMENTS TO TRAVEL POLICY

In certain limited circumstances, there may be a business situation that may result in the exception or adjustment of current policy for a specific department or individual. To request an exception or adjustment to the current policy, the following steps should be followed:

1. Complete a [Request for Exception or Adjustment Form](#)
 - a. Include a description of the amount, date, and nature of the reimbursement request,
 - b. Provide the reason why an adjustment is being sought. Include detailed information describing the circumstances that warrant an adjustment.
2. Forward the request to your Department Head for approval and then to the Controller's Office.
3. The Controller will review the request to determine if the adjustment to policy is appropriate.

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APPENDIX 1: ACCOUNTABLE PLAN RULES

Payments from the College for ordinary (a common expense that is accepted in one’s trade or business) and necessary (an expense that is helpful and appropriate; it does not have to be required) expenses and those in compliance with this Policy can be paid tax-free. Any expenses not in compliance with the College’s accountable plan, as documented below, may not be reimbursed or may be considered taxable income if reimbursed.

Under Oberlin’s accountable plan rules, transactions such as advances, reimbursement requests, invoices, and P-Card transactions must meet the following conditions:

1. Payees must be employees, students, official College guests, independent contractors providing services, or “bona-fide” volunteers providing valuable services to the College.
2. The expenses incurred must be business related and not personal in nature and incurred while performing services for the College.
3. All expenses must be substantiated within a reasonable period of time.
4. All amounts in excess of substantiated expenses (unused money from advances) must be returned to the College within 30 days from the date the expense was incurred or from return of trip.

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APPENDIX 2: NON-REIMBURSEABLE MISCELLANEOUS EXPENSES

The following expenses are non-reimbursable and are considered to be either personal, unnecessary, or avoidable expenses incurred during travel. There may be tax consequences to the traveler if reimbursed. If a business reason exists for any of these purchases, a policy exception must be requested.

1. Air phone usage (unless documented with an appropriate business purpose)
2. Annual fees for personal credit cards
3. ATM fees, unless associated with foreign currency exchange
4. Babysitting fees
5. Barber and hairdresser fees
6. Car rental deposits
7. Clothing or toiletry items
8. Collision Damage Waiver (CDW) on car rentals
9. Contributions to public officials or candidates for public office
10. Credit card (personal) delinquency fees or finance charges
11. Doctor's bills, prescriptions, and other medical services or items
12. Exercise facility fees
13. Expenses related to vacation or personal days taken before, or after a business trip
14. First class air travel if not approved and explained as an exception by Division Head
15. Frequent Traveler Awards for Travel including airline tickets purchased, partially purchased, or accommodations and upgrades using frequent flyer miles
16. Gift cards when given as a prize or used to pay business expenses
17. Golf fees (unless associated with business entertainment)
18. Gratuities in excess of 20% without justifiable explanation
19. Insurance- domestic car rental, personal vehicle, optional travel accident or trip cancelation, lost baggage
20. Kennel costs
21. Laundry services, when travel is less than 7 days
22. Loss or theft of personal funds or property
23. Luggage and briefcases
24. Magazines, books, newspapers, and other personal reading materials
25. Meals, if already provided by conference; will reimburse if dietary restrictions apply
26. Medical expenses (including over the counter and prescription drugs) while traveling
27. Membership dues, including airline club dues, country club dues, and warehouse club dues unless authorized by the appropriate authority and required for business use
28. Mini-bar charges
29. Movies
30. "No show" charges for hotel or car service

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31. Personal automobile service, repairs or insurance
32. Personal commuting miles between home and office (any day of week)
33. Personal entertainment, including sports events
34. Pet or house sitting fees
35. Recreation
36. Satellite radio and other automobile subscriptions (XM radio, ON-Star, etc.)
37. Saunas, massages, manicures, and pedicures
38. Shoe shines
39. Shower gifts, engagement gifts, birthday gifts, Secretary's Day, and congratulations on personal related achievements whether in the form of a gift or meal
40. Souvenirs or personal gifts
41. Spouse or dependent expenses (travel, meals, lodging) unless directly benefitting the College and approved in writing by the Division Head in advance. Advance approval is required to charge departmental budget.
42. Traffic fines, court costs, or parking violations
43. Upgrades for air, hotel, or rental car or unused room reservations not properly cancelled
44. U.S. Travelers' check fees
45. Valet services when self-park is available

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APPENDIX 3: STANDARD MILEAGE REIMBURSEMENTS

The College will reimburse mileage based on the following roundtrip totals without additional documentation when traveling between Monday and Friday. Current IRS standard mileage rate applies. *(Reflects average miles of up to 3 different routes.)*

Airports – Roundtrip

Akron-Canton Airport	138 miles
Cleveland Hopkins International Airport	50 miles
Port Columbus International Airport	234 miles

The Five Colleges of Ohio - Roundtrip

Denison University	199 miles
Kenyon College	156 miles
Ohio Wesleyan University	202 miles
The College of Wooster	93 miles

Great Lakes Colleges Association – Roundtrip

Albion College	374 miles
Allegheny College	272 miles
Antioch College	328 miles
Denison University	199 miles
DePauw University	680 miles
Earlham College	452 miles
Hope College	572 miles
Kalamazoo College	471 miles
Kenyon College	156 miles
Ohio Wesleyan University	202 miles
Wabash College	657 miles
The College of Wooster	93 miles

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APPENDIX 4: REQUEST FOR MEALS AND ENTERTAINMENT POLICY EXCEPTION OR ADJUSTMENT

This request is for an exception or adjustment to **SOP 1154-003 Meals and Entertainment** policy. Careful consideration will be given to this exception based on the information provided. Please note, that a request does not guarantee that the exception will be granted.

Payee's Name: _____ Date of Request: _____

Campus Address: _____ Phone #: _____

Requested Policy Exception:

Reason or justification for exception:

Payee's Signature _____ Date _____

Departmental Approver's Signature _____ Date _____

Payee's Name (Printed) _____

Departmental Approver's Name (Printed) _____

Controller's Office Use Only:

Exception Approved / Denied by: _____
(Circle One) _____ Date _____

Comments:

APPENDIX 5: MISSING RECEIPT AFFIDAVIT

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MISSING RECEIPT AFFIDAVIT

When a receipt is lost or otherwise unavailable and all measures to obtain a copy have been exhausted, the Missing Receipt Affidavit must be completed. It must be signed by the employee and the employee's supervisor and submitted with the employee's reimbursement request, unless the transaction was placed on an employee's Procurement card (P-Card). In the case of a P-Card transaction, the Missing Receipt Affidavit should be retained by the cardholder with all other receipts and documentation and submitted with the monthly P-Card reconciliation.

I am missing a receipt for: _____

I incurred this expense at: _____ **on:** _____ **for:** _____
Business Name Date Expense Amount

The receipt was (check applicable):
 Lost Never Received Other _____

The form of payment I used (check applicable):
 P-Card Corporate Credit Card Personal Credit Card
 Check Cash Other

Business Purpose of Transaction:

Person(s) involved (if expense is related to travel or entertainment):

I understand that a Missing Receipt Affidavit should be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Affidavit may revoke the privilege of providing a declaration in lieu of a receipt.

I certify that the amount shown is the amount I actually paid; that I have not and will not submit a duplicate claim; and that I have not and will not seek a claim, for these expenses from any other source.

Employee Signature	Supervisor Signature
Employee Name (Printed)	Supervisor Name (Printed)
Date	Date