



CARTHAGE COLLEGE

Faculty and Staff Travel Policy

Carthage College employees may incur various types of travel expenses (such as transportation, meals, car rentals, hotels, etc.) as they perform tasks and duties that support the mission of the College. This policy is to ensure the integrity of the reimbursement process for travel expenses, to establish a fair and honest reimbursement, and to ensure the appropriate level of review and approval for official college business travel especially given the fact that nearly all the funding for such travel comes from student revenue. All expenses that are considered reimbursable are reported and recorded by Carthage College for audit purposes, as well as to comply with all local, state, and federal laws and regulations. The College requires itemized receipts for all expenses and the use of the company credit card wherever possible for Carthage-related travel.

It is the sole responsibility of all individuals who seek reimbursement for allowable travel expenses incurred in the performance of College duties to understand and follow this travel expense reimbursement policy.

Qualifications Necessary to Determine an Allowable Expense

- An expense must be deemed necessary and needed for a valid business purpose for the expense to occur. This expense should be for the benefit of Carthage College as a whole.
- An expense must be reasonable — not extreme or excessive — to receive reimbursement. Reasonable would be considered what would normally be spent in a given/specific situation.

Authorization to Travel

- Travelers must obtain appropriate approval(s) by their area supervisor prior to arrangements being made.
- For sponsored project-funded travel, contact the Carthage Office of Sponsored Programs or grants accountant for additional restrictions, including the possible need for written authorization.

Authorization for Travel Expenses

- All reimbursements for official business travel by a Carthage College employee must be approved by the employee's supervisor.
- All travel expenses incurred in connection with student field trips, J-Terms, and faculty professional development must be approved by the Office of the Provost or a divisional dean.
- Travel-related expenses for Carthage employees should be charged on the Carthage College credit card wherever possible, before the use of personal credit cards.
- Each employee must pay and claim reimbursement for only their own travel expenses. Group meal receipts must list all names included in the meal. These expenses are to be actual, reasonable, and necessary.
- No portion of the claim shall have been provided free of charge, or previously reimbursed by the College, or reimbursed by a person or organization other than the College.
- If a required detailed receipt is lost, a lost receipt form must be completed, signed, and dated by the employee and supervisor. Missing receipt forms must be submitted to the office of Finance and Administrative Services.
- The expense report, along with supporting documentation, should be entered into Workday and routed to the supervisor for approval. All documentation needs to be uploaded into the Workday system.
- Expense reports must be submitted on a timely basis, within 30 days of travel. Any expenses incurred in a given fiscal year (July 1-June 30) must be received in the office of Finance and Administrative Services on or before July 10 of the year incurred to be reimbursed. Any expenses submitted after July 20 relating to the previous fiscal year will be disallowed.
- The College will not reimburse spouse or companion travel and other travel-related expenses. The employee is responsible for reporting only his/her portion of expenses.

Mode of Transportation

- In general, employees are encouraged to travel by public transportation (bus, train, or commercial airplane).
- When a group of Carthage College employees are traveling to the same destination at the same time, it is their responsibility to arrange for pooled transportation.
- Mileage vs. Airfare: There are times when an employee may elect to drive to a location for business rather than fly or use other public transportation. The employee is limited to the lesser of the mileage or the airfare. When submitting a mileage expense, the airfare should be attached for reference. Driving mileage from a reputable online site (such as Google Maps) must be submitted for reimbursement along with the airfare quotes. The lesser of the "average of airfare" vs. mileage amount will be reimbursed.

Air Travel

- Travel by commercial air travel shall be limited to Economy Class (also known as basic or coach class) and at the lowest overall price (including seat selection unless the employee has a valid medical reason that requires a special seat assignment). Consideration should be given to fees associated with overhead storage or baggage fees.
- Employees should book the lowest logical airfare as far in advance as possible. Individuals should not select an airline based on their personal frequent flier program.
- Premium fees such as baggage fees, excess weight fees, premium seating, pre-check or pre-assigned seat assignment fees, extra legroom/exit row fees, in-flight entertainment, travel class upgrade fees, airline clubs and, lounges, etc., are not reimbursable expenses.
- Flight insurance coverage for employees is not an allowed expense, except for international travel.
- The employee's original receipt for payment of the ticket and baggage fees must be submitted with a travel expense report or credit card statement (whichever is applicable).
- Carthage College will not reimburse employees for tickets purchased with frequent flier miles even if those tickets are purchased for business reasons. Individuals can use their "personal miles" or personally buy upgrades or seat assignments at their discretion; however, these are not reimbursable by the College.
- Carthage College is not responsible for lost baggage or any fees associated with lost baggage.

Travel by Train or Bus

- Travel by train shall be limited to economy/coach, and accommodations shall be limited to the lowest cost. Receipts must be submitted with the travel expense report and/or credit card statement (whichever is applicable).

Taxis and Airport Shuttles

- Reasonable charges for taxis, rideshare services, Uber or Lyft, and airport shuttles, including tips at a maximum rate of generally twenty percent (20%) of the charge, are reimbursable when other modes of travel are not available or practical. These fees should be compared to total mileage and parking for the trip to determine the better value to the College. When choosing between airport parking fees/mileage versus airport shuttles, the lesser-cost method should be chosen.

Automobile Transportation/Mileage Reimbursement

- Normal commuting, including evenings, weekends, and holidays, is not reimbursable.
- If travel occurs on a weekend or a College holiday, the full mileage from the employee's home to the event will be reimbursed.

- Travel expense, when considered a part of an employee's duties, is allowable when traveling directly from your home to a destination other than your regular place of employment. To calculate, subtract your usual mileage to your regular place of employment and claim the balance (if positive). In effect, the mileage you claim, in a day, for business travel should only be the mileage that exceeds your normal round trip to and from work. For example:

Total Mileage for the Day	=	60 miles
Less Normal Round Trip	=	<u>45 miles</u> (miles from home)
Mileage You Claim	=	15 miles @ *current mileage rate

*Current mileage rate can be found on the IRS webpage at: <https://www.irs.gov/tax-professionals/standard-mileage-rates>

Use of Privately-Owned Vehicles

- Whenever an employee operates their personal vehicle on College business, the employee's personal line(s) of coverage is primary. In the event of an accident or loss involving the employee's vehicle, the employee's coverage will be primary. There is potential for the employee's personal insurance deductible and limits of coverage to be placed at risk. Carthage College representatives are required to wear seat belts and obey any state traffic laws when operating personal vehicles for business.
- Employees shall be reimbursed mileage, in excess of normal commute, at the rate established by the Internal Revenue Service.
- Employees on trips that exceed 100 miles should utilize a rental car. The 100 miles refers to the cumulative mileage for the trip.
- Use of personal vehicles requires mileage rate reimbursement, not gas receipts. The standard mileage rate includes calculations for normal wear and tear on vehicles. As such, no vehicle maintenance (oil change, tires, brake work, etc.) may be submitted for reimbursement.
- The starting point, destination, and return point must be stated daily on the travel expense form along with the business purpose of the travel.
- Bridge and road tolls are reimbursable with an original receipt or an I-Pass statement.
- Traffic citations, parking tickets, and other traffic violation expenses are the employee's responsibility and expense.

Use of Carthage College Vehicles by Employees

- Carthage College representatives are required to wear seat belts and obey any state traffic laws when operating any vehicle for business.
- Each employee utilizing a College-owned vehicle or rental vehicle on behalf of the College must hold a valid driver's license.
- The administration may deny the use of a College-owned vehicle or rental vehicle to an employee.

- Use of a Carthage fleet vehicle requires proper requesting, in advance of the date needed, and with approval by Campus Facilities (may require a driver records check). Employees must abide by all vehicle operating laws and parking restrictions. Tickets/fines received while using a fleet vehicle will be the responsibility of the operator assigned the vehicle for the time period incurred.

Rental Car

- Use of a rental vehicle requires rental and gas receipts, not mileage.
- Carthage College auto insurance policies cover the insurance on rental vehicles. Additional insurance provided by rental companies is not required and will not be reimbursed.
- Carthage employees are required to use Carthage's Enterprise account (CD #: XZ44756). Any other rental reimbursements are subject to Carthage's rates with Enterprise.
- All accidents or vehicle damage must be reported to the rental company and the Finance and Administrative Services Office. Personal use of Carthage's account is not permitted.

Alcoholic Beverages

- No alcohol will be purchased and consumed when students are present at Carthage events except for events sponsored by the President's Office or with Vice Presidential approval. This restriction does not apply to students who are working as employees at a College event, wherein at such times they are employees, not attending as students per se.
- No reimbursement is allowable for the cost of alcoholic beverages, except in the event the President or Vice President(s) is entertaining potential donors and/or guests of the president or friend of the College on college-related business. Staff members must have exceptions to this policy specifically approved by their supervisor. Faculty members must have exceptions to this policy specifically approved by the Provost's Office.
- Federal regulations prohibit the College from reimbursing with federal funds any expenditures for alcoholic beverages. Reimbursement for alcoholic beverages from non-federal funds must be approved as stated above. Any alcoholic beverage approved as per above must be charged to the spend category: "alcohol purchases".

Meals & Incidental Expenses

- Reasonable meal expenses incurred for meals while on College business are allowed for all actual costs. Detailed itemized receipts (not just the credit card payment receipt) are requested for all meal purchases and are required for any one meal over \$25. That is, if the meal is below \$25, we do not need an itemized receipt. However, we will still need the summary receipt of the transaction. The names of the people covered on the receipt must be included and the business purpose of the expense must be stated. Names of guests and their professional affiliations must be included. The College realizes that large groups may have mandatory tipping added to the original bill and if so, this should be indicated in the receipt submission process. Review the

detail of the bill prior to paying. Double tipping will not be reimbursed. If an establishment does not provide a receipt, including international travel, the traveler should file the missing receipt form.

- When meals are included in the conference registration fee, it is the expectation that the employee would consume these meals rather than incur an additional cost to the College.
- The allowed meal rate guideline follows general common per diem rates for a total of \$45 per diem. Employees may utilize this amount in any fashion they choose. If traveling for only a portion of a day, typically at the start and end of a trip, the amount is \$22.50, no matter the specific hours in which travel takes place. For one-day conferences, local or regional, when meals are not provided by the conference, the College will cover up to \$20.00 for meals for the day. The College recognizes that in some cities, keeping meal expenses to \$45.00 per day will be a challenge and appreciates employees' efforts to use College resources wisely.
- In situations where business travel is combined with personal travel, reimbursement for meals will be limited to expenses incurred on days of official business.
- Allowed business meals are defined as meals during which specific college business takes place where a 3rd party (non-Carthage College employee) is involved. Employees are responsible to obtain approval for these meals from Vice President(s). Every College employee is responsible to use College resources wisely and incur only reasonable expenses.

Hotel and Motel Expenses

- The choice of lodging shall be based on cost with consideration given to accessibility in conducting business. Reasonable pricing for accommodations should be considered and the lowest available secured when possible (i.e. conference has lodging available at several area hotels – the least expensive should be attempted versus the most convenient or closest).
- When an employee is approved by his/her supervisor to attend a specific business function or conference that includes staying at a specific lodging accommodation, then the expense is allowed only if required to stay at such lodging accommodation. Any amount more than the standard room charges must be accompanied by an explanation of the reasonableness of such expense, and written authorization by the employee's supervisor.
- When an employee is approved to attend a business function that does not specify the specific lodging accommodations, the employee's lodging should be reasonable for the location.
- If the lodging is shared, indicate the employee's name who shared the room. One employee will claim the entire expense.
- All lodging expenses must be supported by the itemized hotel receipt. Additional expenses for room upgrades (king bed vs queen bed, suite vs regular room) will not be reimbursed.
- Expenses for lodging at the homes of relatives or friends are not reimbursable.
- When registering in hotels or motels or signing for any official purpose, Carthage College employees shall use their business address and employee identification.

Other Allowable Expenses

- Other allowable expenses must be reasonable and necessary, the purpose of which should be directly related to Carthage College's business.
- Allowed expenses not specifically listed in the policy may include luggage handling, parking, taxi service, business-related telephone calls, internet usage, and registration fees. Receipts are required for all itemized expenses.

Outside Contracted Personnel Expenses

- Outside contracted personnel may include consultants and auditors.
- Travel and meal expenses for outside contracted personnel are not subject to the limitations imposed on College employees.
- All travel and meal expenses incurred by outside persons contracted by the College shall be reviewed and approved by the immediate supervisor before reimbursement by the College.
- Expenses incurred by outside contracted persons must be reasonable and necessary for the direct purpose of the contract. Documentation of expenditures to support all travel and meal expenses will be submitted to the immediate supervisor. Documentation shall include the names of the individuals and companies represented, the location of the meeting, costs incurred, time, and date.
- Reimbursement for alcoholic beverages is not allowed.

International Travel

- The Office of Finance and Administrative Services must be notified of all international travel prior to traveling for insurance purposes.
- The Provost must approve any international travel for faculty.
- If international travel is grant-funded, verify the applicable grant guidelines before planning the trip. Many granting agencies require specific processes and/or prior approval before international travel is allowed.
- Expense reports for foreign travel must be submitted in U.S. Dollars using the exchange rate in effect during the dates of travel. Documentation indicating what exchange rate was used to make the conversions should be submitted with the expense reimbursement form. Currency exchange rates can be found on several websites including <https://www.xe.com>. If purchases were made via credit card, use the exchange rate provided by the credit card company. Credit card transaction fees associated with currency conversion will be reimbursed with appropriate documentation. All receipts must be translated into English to identify the details of the purchase by writing on the receipts or providing additional supplemental documentation.