

University Of Massachusetts Lowell	
Date: July 01, 2001	Section:2.9
Subject: Travel	

Reimbursable Expenses

The following items are reimbursable as described below:

- ? Air travel booked at lowest Coach Fares
- ? Business entertainment essential to the transactions of university business, which is consistent with university policy. The Policy for Management of University Funds is available in the Comptroller's Office.
- ? Conference fees.
- ? Laundry and dry cleaning expenses for travel period if away seven nights or longer.
- ? Lodging for approved business travel in moderately priced single occupancy accommodations.
- ? Meals while on travel status (per diem meal allowance and meals included with conference registration).
- ? Mileage allowance for personal auto use on university business is reimbursable at the current authorized rate as per the university travel guidelines (University travel guidelines are available in the Comptroller's Office.
- ? Passport, passport photo and visa fees for international business travel.
- ? Rental of mid-size car (only when a rental car is necessary and warranted).
- ? Taxis and other local transportation while on travel status.
- ? Telephone charges while on travel status, relating to business and personal phone calls to maintain reasonable contact with family.
- ? Tips for business meals (20%), bellhops, baggage handlers, taxis, maid service.
- ? Tolls, parking etc., while on university business.
- ? Travelers check fees.

Non-Reimbursable Expenses

The following items are intended to be a representative list of expenses that are not eligible for reimbursement; however, the list is not all-inclusive:

- ? Airline stopover charges (additional airfare, lodging, etc. when made for personal convenience.
- ? Air travel & car rental trip insurance.
- ? Alcoholic beverages, mini-bar services in a hotel.
- ? Articles stolen while on travel status (requires approving authority).

- ? Car rental charge over mid-size rate (unless directed by specific business reasons).
- ? Driver's license issuance or renewal fees.
- ? Gasoline and other operating expenses for personal car.
- ? In-room movies, newspaper.
- ? Laundry and dry cleaning expenses for travel period less than seven nights.
- ? Loss or theft of a cash travel advance or personal item.
- ? Luggage, including attaché case or similar article (claim for damage to personal property must be filed with the transportation carrier).
- ? Optional trip insurance (including air travel, lost luggage, etc.)
- ? Personal credit card membership dues, fees, or charges including liability insurance for lost card use by third parties.
- ? Personal expenses (i.e. Toiletries, barber, masseur, city tours, personal entertainment, etc.) while overnight out-of-town travel.
- ? Telephone charges from airplane.
- ? Traffic fines, parking violations and court costs.
- ? Transportation between home and work location when not on travel status.
- ? Unauthorized trips or entertainment.
- ? Unauthorized use of company charge card.
- ? Unreasonable meal expense incurred while discussing business with another employee when not on travel status.

Personal Vehicle

The University will reimburse travelers the standard Internal Revenue Service (IRS) mileage allowance. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, depreciation, and insurance. The current standard Internal Revenue Service (IRS) mileage rate as of January 1, 2002 for employees who use their cars for University business is 36.5 cents per mile.

- ? In addition to the standard mileage allowance, necessary and reasonable charges for the following automobile-related expenses are allowed: tolls, ferries, parking, bridges, tunnels, and liability and physical damage insurance coverage in foreign countries that do not provide such coverage.
- ? If two or more employees travel in the same vehicle, only the employee who owns the vehicle will be reimbursed.
- ? When employees travel on a one-day trip they are encouraged to utilize the "Single Day trip" form that incorporates flat rate mileage allowance.
- ? The traveler will be reimbursed mileage based on the actual driving distance by the most direct route. The most direct route is considered the

shorter distance from the traveler's home or Lowell Campus to the destination point.

- ? Non-reimbursable expenses include car repairs, rental car costs during repair of personal car, and traffic violations, fines or tickets.

MEALS & BUSINESS EXPENSES

Personal Meal Expenses

Personal meal expenses are reimbursed to a University employee while on travel status on behalf of the University via a domestic per diem rate as calculated below.

- ? A University employee is reimbursed a full per diem rate of \$35.00 when in travel status for 24 hours for Massachusetts, New York City and Washington, DC; the per diem is reduced to \$30.00 for travel in the rest of the United States after the 1st 24 hours. An employee is eligible for one half the per diem when travel status is 12 consecutive hours but less than 24 hours.
- ? The per diem includes meal gratuities.
- ? Conferences frequently provide meals to attendees, either as part of the registration fee or separately. The University may pay for these meals if appropriate.
- ? The domestic meal per diem shall not be reduced by conference meals.

Business Meal Expenses

Documentation for business meals must include a statement of business purpose and a list of attendees in order to meet IRS guidelines.

- ? Reimbursement for business meals must also include original receipts attached to the travel expense voucher.
- ? Tips included on business meal receipts will be reimbursed. As a general rule, travelers should not tip more than 20% of the bill.

Alcoholic Beverages

The use of alcohol for business entertainment purposes is highly prohibited and only allowed in special circumstances as it places significant exposure on the University.