INTRODUCTION

The University's policy is to reimburse employees and non-employees for necessary and reasonable travel expenses incurred for authorized and approved University business. Travelers should be comfortable while traveling, understand all travel related policies, and obtain reimbursement quickly.

This policy is intended to:

- Ensure compliance Board of Trustee Policy T92-031 and state and federal regulations.
- Establish guidelines for approval, control and accounting for employees and Trustees who travel on University business.
- Ensure fairness for both the traveler and the University.

This policy pertains to all employees and non-employees traveling on University business, regardless of the source of funds. Travelers traveling on sponsored funds should follow the most restrictive applicable policy (University policy or sponsor rules). However, if the sponsor has given prior written approval for certain expenses generally not allowed on non-sponsored funds, these costs may be allowed on sponsored funds. The University will not pay for expenses incurred above the most restrictive policy. At their discretion, colleges, schools, or departments may impose more restrictive guidelines for budgetary or control reasons, but they may not be less restrictive than guidelines stated in this policy. For out-of-state and overnight travel, in-state and overnight travel, or international travel, pre-approval is required.

General Expense Guidelines

Travel is a necessary operation of the University. The University has no intention of denying any employee reimbursement for official University travel. Similarly, the University does not intend to
compensate employees for the inconvenience of travel, per se, or for personal (non-University) expenses incurred while traveling on behalf of the University. Travel expenses must be directly related to the University’s interest. When deciding whether or not to request reimbursement for an item, an employee should be able to answer yes to each of the following questions:

1. Was the expenditure necessary to the conduct of University business?
2. Would a prudent employee have incurred this expense?
3. Did I actually spend this amount of money?
4. Is it reasonable to request and to expect travel reimbursement?

Questionable items must be resolved with the appropriate Business Manager or Dean and with Accounts Payable before the expense is incurred.

Travel Responsibility & Accountability

**Traveler** - A traveler on University-related business has the responsibility to act prudently and incur expenses that are necessary, appropriate, and reasonable. Travel arrangements should use the most cost-efficient means available to meet the programmatic requirements of the trip. The traveler is responsible for prompt submission of travel-related expenses.

Travelers are liable for overpayments that may be discovered in a post-audit review. Discovery of fraudulent practice by travelers while on authorized University business is cause for dismissal as well as other consequences that may be determined.

**Department** - Authority and responsibility for approval and control of travel by employees may be delegated. The campus is responsible for issuing appropriate delegation authorization. Travel expenses are payable only when required approval(s) are appropriately obtained either by signature or electronically. Employees may not authorize travel or approve travel expenses for themselves, a supervisor or other employees of equal or higher position without appropriate campus authorization.

Accountability for administering the requirements of the travel policy rests with the individual approving the travel. Required documentation of travel expenses will be physically retained or imaged in accordance with the written procedures adopted by the campus, and is subject to audit.

**Travel Authorization**

For out-of-state and overnight travel, in-state and overnight travel, or any international travel, pre-approval is required.

**Domestic** - [Travel Authorization Form A](#) for out-of-state domestic travel must be completed and signed by the traveler and their direct supervisor prior to travel. The original, signed
authorization form should be kept within the department but a copy must be submitted with either the Travel Reimbursement Form or the Procard Transaction Log, depending on how expenses were paid during travel.

International – Travel Authorization Form B for international travel must be completed and signed by the traveler and the Dean or above AND by the Office of Institutional Compliance prior to travel.

*Failure to obtain the required pre-approvals may result in the denial of any reimbursement claims by the traveler.*

**Timeliness of Travel Submissions**

All travel expense reimbursements to employees must be accounted for within “a reasonable period of time” from when the expense was incurred. For IRS purposes, a reasonable amount of time is considered to be 120 days. Accordingly, all reimbursement requests must be received within 120 days of when the expense was incurred. Travel Reimbursement requests that are submitted after 120 days will still be accepted but the IRS requires that the reimbursement be treated as taxable to the individual receiving payment. This will result in those amounts being added to the employee’s W-2 at the end of the year.

**Travel Status**

Unless they are attending a local conference or retreat, employees and non-employees are considered to be on travel status only if they are traveling on approved University business away from both home and the traveler's normal campus address. For the purpose of clarifying policy for overnight travel, “away” will be defined as a distance of fifty miles. This means that an employee may be reimbursed for both lodging and meals only if the destination is fifty miles or more from either the employee’s home or assigned campus address.

When personal and business travel is combined, expenses must be clearly documented and may not exceed the lowest available cost of a direct or uninterrupted route. If the traveler uses an indirect route or interrupts travel for personal convenience, any additional expenses incurred are the sole responsibility of the traveler.

**Spousal Travel/Domestic Partner Travel**

Travel expenses for an employee’s spouse/domestic partner are not reimbursable except as allowed in specific campus policies such as the University Executive Compensation Policy.

- When an employee traveler and a guest occupy a double room, the single room rate will be reimbursed and must be noted as such on the travel expense voucher.

- Airline mileage and other fares will only be reimbursed at an amount equal to the most economical direct route.
GROUND TRANSPORTATION

Travelers are expected to utilize the least expensive, most direct, and efficient means of transportation available. This includes rental vehicles, University-owned vehicles, taxis, limousines, and transporter services.

Employees traveling to the same destination should consider sharing ground transportation when possible.

**Personal Vehicle**

Personal use of automobiles is permitted and reimbursed on a mileage basis at the effective Internal Revenue Service mileage rate. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, depreciation, and insurance. No reimbursement will be made for vehicle repair costs regardless of whether it results from the traveler’s act or acts of others.

In addition to the standard mileage allowance, tolls and parking fees are also reimbursable expenses.

The University will not reimburse employees for parking tickets, fines for moving violations or vehicle towing charges.

Mileage is measured from the employee's home to the destination and return. Or, from the University or Department Address to the destination and return, whichever is less. Mileage between an employee's residence and place of work is not reimbursed.

When **two or more passengers** travel in one private automobile on official University business, only one employee may claim reimbursement for mileage.

Personal vehicles may be used in lieu of commercial airline travel. Mileage will be reimbursed at the established current rate but should cost the university no more than the commercial coach/economy airline fare. Similarly, transportation by bus, train, or other means will be reimbursed for the actual cost but no more than the commercial coach/economy airline fare.

If an employee uses their personal car on University business and is in an accident, their personal insurance is primary and they are responsible for any deductibles. If their personal insurance limits are exhausted, the University has an excess policy that could then be available.

Employees should contact the **Director of Financial Services** when involved in an accident on University business.
**University Vehicle**

Only University employees should be driving University/State owned vehicles.

When available, the traveler should utilize state owned vehicles. Any operator driving a University-owned vehicle must be employed by, or working on behalf of, the University. The operator must also have a valid driver’s license, comply with all traffic laws, and obtain approval as required by the department who owns the vehicle. University-owned vehicles are to be used for official business only. Operators of such vehicles should only transport passengers who are also traveling on official business.

A mileage log must be maintained for each University-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading.

Reimbursement will be allowed for necessary expenses incurred while using a University-owned vehicle. These include: fuel, oil, windshield washer fluid, parking fees, toll charges, and reasonable charges for car washing. All fuel receipts for state vehicles that are submitted for reimbursement must have the vehicle registration number written on the receipt.

The University of Massachusetts is self-insured in accordance with Chapter 258 of the Massachusetts General Laws for automobile liability with respect to vehicles that are owned by the University. The University is self-insured for both Liability and Physical Damage. Visit the UMass Treasurer’s Office for more information.

**Taxi/Limousine/Transporter Services**

The costs of taxis or other transportation to and from hotels, airports, or railroad stations in connection with business activities is reimbursable. The costs of limousine or transporter services are allowed as a reimbursable expense only if the cost is less than, or equal to, the cost of a customary taxi charge. Long-term airport parking should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges would exceed the cost of a round-trip taxi or limousine service.

**Rental Vehicles**

The use of a rental car should be justified as an economical and/or business necessity. Travelers will be reimbursed for the rental of a compact, economy, or mid-sized car. Travelers who choose to upgrade to a full-size, luxury, or sport utility vehicle will not be reimbursed for the difference in price unless the traveler provides a specific business or medical reason for the upgrade, which must be explained on the travel reimbursement form.

Reimbursable items include the rental fee, fuel charges, tolls, and parking.

Non-reimbursable items include tickets, fines, and car repairs.
When University employees rent vehicles for University business, the vehicle should be rented in the name of the University. Additionally, they must include the "University of Massachusetts" next to their names on rental applications. This helps to ensure that the University's Hired and Non-owned Excess Liability policy, which is described below, will provide excess liability coverage, if warranted. This Insurance Policy is only applicable to University Employees and University sponsored groups. Non-employees are not covered under this policy. Visit The UMass Treasurer's Office for more information.

Leased Vehicles
Before a vehicle is leased, the lease agreement must be approved and signed by the University Treasurer's Office.

The University purchases Liability Insurance and Physical Damage Insurance (Collision and Comprehensive) for all leased vehicles. The title to a leased vehicle remains with the leasing company and, as a result, the University is required by the lessor to purchase insurance on the vehicle. When leasing a new vehicle, University departments should request that the University Treasurer's Office add the leased vehicle to our existing policy, a yearly premium would be assessed to the department, and coverage would extend to anyone driving the vehicle with permission.

If you are driving a vehicle leased by UMass, and are involved in an accident, you should contact the police department and file a police report. You must also contact the Senior Insurance Analyst in the University's Treasurer's Office.

The University Treasurer's Office will coordinate the claim with our leased vehicle insurance carrier.

AIR TRAVEL

Travelers are expected to book the lowest-priced economy class rates available. It is the responsibility of the traveler to obtain the most economical airfare and lodging accommodations available, consistent with the purpose of the trip. Whenever possible, travelers should take advantage of discounts and purchase airline tickets 30 days in advance, if possible. The University will not reimburse upgrades to Business and First Class seating. Travelers who choose to upgrade must pay the difference between the lowest priced nonstop economy class fare and the final fare. Complete documentation of such arrangements must be submitted with the travel reimbursement form. Air carrier selection cannot be biased by the traveler's frequent flyer affiliation. The lowest cost air travel should take precedence.

The University will not reimburse travelers for tickets purchased with frequent flyer miles.

The University will reimburse individuals for change or cancellation penalties imposed by the airlines provided the change or cancellation was caused by unavoidable circumstances. Individuals
must submit supporting documentation with their expense report along with a Refund/Exchange Notice showing the amount of penalty.

If an employee chooses to arrive early or stay at a location after a conference has ended for personal reasons, the employee will not be reimbursed for hotel or meals for the time not spent on University business.

An employee is allowed to depart the day before the conference or meeting begins and stay one day after the conference ends if the conference ends late in the day.

**MEALS/PER DIEM**

Employees traveling on University business are eligible for reimbursement for their personal meal expenses. Employees may choose to submit receipts for their actual meal expenses or they may opt to use the *per diem* rate; they cannot combine both methods on the same trip. Actual meal expenses will be reimbursed only up to the maximum amount of the *per diem* rate.

Reimbursement on a *per diem* basis is the payment of a flat sum to cover meal and incidental expenses each day. All tips and gratuities are included in the *per diem* amounts. The current *per diem* rate is $46 for employees who are traveling for at least 24 hours for most cities within the continental United States. The rate is $71 when traveling to the following cities/states:

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<th>State</th>
<th>High Rate Cities - $71 (If your destination is not specifically listed, use the low rate of $46)</th>
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One half the per diem rate is allowed when travel status is at least 12 consecutive hours, but less than 24 hours. The IRS does not consider per diem for travel that is not accompanied by an overnight stay as a reimbursable expense. The University will continue to reimburse these requests, but they will be considered a taxable benefit.

**Exception - Conference Meals**

Conferences frequently provide meals to attendees as part of the registration fee. The traveler is not entitled to a meal per diem allowance for meals that are included as part of the registration fee. The same is true for any meetings attended where a catered meal is provided or where the traveler has been included on a list of attendees for a business expense. The breakdown of the per diem rates is as follows:
To assist with the determination of which meals were provided during a conference, a copy of the agenda (meeting schedule) must be included with the travel reimbursement request. Travel submissions must also include the actual time of departure from the traveler’s home or place of business for the trip and time the traveler arrived home (or ended their University business if using personal time while on their trip.)

If certain circumstances, such as unique dietary needs, make it necessary for the traveler to forego the provided meal, the traveler may then claim up to the maximum meal allowance. In such cases, a receipt(s) and a written explanation are required.

**Determining Per Diem Amounts**

*Per diem* is calculated using the traveler’s time of departure and time of return. The traveler is entitled to one day *per diem* for every twenty-four hour period and one half-day *per diem* for any 12 hour period. For instance, if a traveler left for a trip at 6am on 01/01 and returned at 4pm on 01/04 the traveler would be entitled to 3 days *per diem*. The traveler would not be eligible for a half-day *per diem* on 01/04 because it is only 10 hours from 6am to 4pm and therefore does not meet the 12 hour half-day requirement. The breakdown of the *per diem* amounts by meal is to be used only to deduct meals that are provided at a conference or were paid as a business/entertainment expense.

**Business Meals Incurred While in Travel Status**

*Per diem* may not be claimed for any meals that are reimbursed by the filing of a Business Entertainment Expense Report.

**Use of ProCard for meals while on travel**

Use of the University ProCard is not allowed for a Traveler’s meals while traveling. It may be allowed for meals associated with a business meeting while on travel that includes attendees from outside the University System. In this case the per diem should be adjusted accordingly per Conference Meal Exception instructions, above, for any University traveler attending the meeting. Please see ProCard User Guide Travel Addendum for additional information.
LODGING

The University will pay actual room costs for each day that lodging away from home is required for business purposes. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness, and comfort. Travelers should choose good quality, but reasonable priced hotels or motels whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive one.

**Reservations**

When securing reservations, travelers should ask if there is a discounted university/college rate available. When traveling on federally funded projects, travelers may request the hotel’s government rate. A letter from the project sponsor may be required upon check-in to confirm funding source.

Since hotel reservations are usually guaranteed to assure lodging for late arrivals, travelers are required to cancel these reservations in a timely manner to prevent “no show” charges.

When requesting reimbursement, the original itemized hotel bill and the original receipt showing proof of payment must be attached to the travel reimbursement request form. The original receipt must contain:

1) The name of the traveler
2) The lodging date(s)
3) The name, address, and telephone number of the lodging establishment
4) The per night cost
5) The total cost of lodging

The following is a list of items that are **non-reimbursable** expenses:

- In-room movies or pay TV
- Laundry
- Personal telephone calls in excess of $20 per trip
- Personal toiletries
- Mini-bar refreshments
- Recreational Activities
- Newspapers

Reimbursable expenses include:

- Computer access charges for laptops
- Business fax charges
- Parking
- Business telephone calls
INTERNATIONAL TRAVEL

Employees traveling internationally on University business are reimbursed for the same travel expenses as someone who travels domestically. They may also be reimbursed for passport fees, exchange rate fees, and other items necessary for conducting University business.

Hotel receipts are required for both domestic and international travel. The receipt should state the dates of stay, room rate and applicable taxes, and any additional charges. A credit card receipt is not acceptable.

Reimbursement amounts should be converted from foreign currency to US dollars before submitting the travel reimbursement form to Accounts Payable. The applicable exchange rate for the dates of travel can be found at www.x-rates.com. Rates that were current at the time of travel can be found at the site’s “Historical Lookup.” Receipts should have an explanation and translation in addition to being converted to US dollars.

The International per diem rates for meals and incidental expenses can be found at the U.S. Department of State website.

Federally Funded International Travel

The Fly America Act was enacted in 1974 to mandate the use of U.S. flag air carriers for federally funded international travel. Federally sponsored trips must utilize U.S. flag carriers at the lowest available rates. A letter of justification must be included with the travel expense voucher and submitted to the travel audit section of the traveler’s department if other than lowest rates are charged.

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects. They also prohibit the inclusion in indirect costs.

Sponsored project travel should adhere to the Lowell Administration travel guidelines unless the sponsor imposes greater restrictions.