



*The*  
**UNIVERSITY**  
*of* **VERMONT**

Policy V. 4.3.2.1

Responsible Official: Vice President  
for Finance and Administration

Effective Date: September 29, 2006

---

## Travel

---

### Policy Statement

The University intends to ensure fair and equitable reimbursement of business travel expense as well as compliance with all applicable laws and regulations.

### Reason for the Policy

Travel is often necessary for the conduct of University business and therefore the University expects to incur reasonable, necessary, actual, and prudent travel expenses. Travel expenses paid by UVM must be properly authorized, appropriately documented with a clear business purpose, and comply with the guidelines of this policy. The University does not compensate travelers for the inconvenience of travel or for personal expenses incurred while in travel status.

### Strategic Direction

This policy supports the following goal in the University's Strategic Plan  
[http://www.uvm.edu/president/?Page=strategic\\_planning/strategicplan.html](http://www.uvm.edu/president/?Page=strategic_planning/strategicplan.html) :

- Focus the human, fiscal, environmental, technological and physical resources of the University on institutional values and priorities
- Strengthen financial resources

### Applicability of the Policy

This policy applies to anyone who travels on behalf of the University, regardless of funding source. If travel is being charged to a sponsored project and the terms are more restrictive than

those of UVM, the terms of the grant or contract apply. Similarly, departments may elect to impose stricter controls over travel expenditures than those required by this policy. If the terms imposed by grants, contracts are less restrictive than those of UVM, UVM policy applies

## Policy Elaboration

### I. GENERAL TRAVEL POLICY PROVISIONS

1. A request for reimbursement of travel expenses must be submitted within ten (10) business days after return from a trip unless the employee is requesting reimbursement for frequent instate travel on at least a monthly basis.
2. No travel expenses will be reimbursed before the trip has occurred, with the exception noted in Section IV Lodging.
3. In all cases, the individual may be reimbursed after the trip, or the department may directly pay for travel expenses.
4. All travel reimbursements must be approved as established by the user profile in the PeopleSoft workflow. The person approving the traveler's forms is responsible for reviewing the adequacy and accuracy of receipts and other required supporting documentation, and the reasonableness and appropriateness of all expenditures.
5. Travel Authorizations are required for travel advances. If a travel advance becomes delinquent, the employee will not be allowed to take out additional advances until all their delinquent advances are fully collected and/or accounted for and reconciled.
6. Receipt requirements: original, itemized receipts are required for the following:
  - a. Hotel/Motel
  - b. Rental car and associated gas receipts
  - c. Rail or Bus Fare
  - d. Any non-travel supplies or services while on travel status
  - e. Business meals while on travel status ([Business Meals and Hospitality Policy](#))
  - f. Airline Ticket Receipt
    - o If no hard copy receipt is issued for an e-ticket, a copy of the e-mail receipt including itinerary, passenger's name, cost, and transaction date will suffice.
    - o If a ticket purchase was made with a personal credit card, the employee must include a copy of their personal credit card statement (please block out the credit card number) in addition to the ticket receipt.
  - g. Any travel expense greater than \$75.00.
7. A printed expense report with attached receipts must be sent to Procurement Services.

### II. ELIGIBLE TRAVELERS

#### II.1.UVM Employees

For the purpose of this policy, UVM Employees are those individuals who receive monetary compensation in exchange for services rendered to the University.

#### II.2 Post-Docs and Other Non-degree Candidates

Post-Doctoral trainees/fellows may be reimbursed for travel expenses if there is a University business-related reason for the travel, e.g., the individual is required to present a paper, deliver a speech or lecture, serve on a panel, etc. as an official representative of the University. Such individuals may also be reimbursed for travel related to their training, e.g.,

to visit a field site or an off-campus laboratory.

### II.3 Students

Students may be eligible to submit travel expenses to the University when in one of the following relationships.

a. While in the capacity of student employment:

Reimbursements of University business travel expenses incurred by an undergraduate or graduate student in the capacity of student employment are to be processed via PeopleSoft travel and expenses in accordance with the University's travel policy. Such reimbursement would be excluded from the student-employee's income under the IRS' accountable plan rules.

b. Outside the capacity of student employment:

Reimbursement of travel expenses incurred by undergraduate and graduate students *on behalf of the University*, outside of the context of student employment, are to be requested through Procurement Services, with supporting documentation showing that the travel expenses are related to:

- i. Official University business
- ii. A faculty member's project or research program
- iii. The student's presentation (vs. attendance) at a conference, on behalf of the University (documentation must include conference agenda indicating the student is a speaker/presenter),
- iv. Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel, or
- v. Student Government Association club travel

c. For the furtherance of the student's educational experience:

If the travel expense was not incurred on behalf of the University, but rather was incurred for the furtherance of the student's own educational experience, payment of such expenses is considered Scholarship, and would be awarded by completing the "Request for Payment of a Scholarship to a Student" Form.

See [Policy on Awarding Scholarships and Prizes](#) for details.

### II.4 Non-Employees

Travelers in this category include prospective employees, independent contractors and consultants, inbound travelers hired by the University for a Temporary Assignment to campus, non compensated individuals, and foreign visiting scholars.

a. Non-employees are reimbursed via a check request form through Procurement Services. All original, itemized receipts must be included as documentation for any reimbursement of this nature due to IRS tax regulations.

b. Prospective Employees

The University may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University. Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.

Transportation and lodging expenses for such individuals may be paid directly by the University. The department conducting the interview should make such travel arrangements.

c. Independent Contractors and Consultants

Reasonable travel expenses incurred by University-retained independent contractors or consultants are reimbursable through Procurement Services. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on a Form 1099 issued by Procurement Services.

Reimbursement of travel expenses only can be made on a check request form.

Reimbursement of travel expenses in addition to payment for services can be made on a requisition. These payments will also require an [Independent Contractor versus Employee Determination](#) form completed by the department.

### III. TRANSPORTATION EXPENSE

#### III.1 Personal Automobiles

- o Use of personal automobiles is permitted and reimbursed on a mileage basis.
- o The mileage reimbursement of any trip should not exceed what it would have cost if coach airfare, including ground transportation to and from the airports, had been purchased.
- o The owner of the vehicle is responsible for automobile liability coverage. The University's insurance does not apply to privately owned automobiles.
- o The current mileage rate for reimbursement can be found on the [General Accounting](#) web page. This rate covers gas, oil, maintenance, and depreciation of the vehicle.
- o The University will not reimburse for gas or repairs for personal vehicles.
- o Mileage between an employee's residence and place of work is not reimbursed.

#### III.2 Rental Cars

Occasionally renting automobiles is required for the conduct of University business.

- o The University will reimburse an employee for:
  - a. Rental of subcompact, compact, or midsize cars.
  - b. Full size cars will be allowed only if midsize cars are unavailable or if four employees are riding in the same vehicle.
  - c. Rental of vans is only allowable when the number of passengers warrants it.
  - d. The cost of premium, luxury or four-wheel drive vehicles will not be reimbursed.
- o The University's insurance policy provides liability protection, however the collision damage waiver should be purchased.
- o Local rentals should be arranged through the [UVM Vehicle Rental Center](#) to take advantage of contract rates.
- o Original receipts for rental of motor vehicles and gasoline purchased are required.
- o Please see [Automobile Rental Policy](#) for more detailed information. Renters must abide by the terms and conditions of the rental agency's contract or rental agreement.

#### III.3 Airfare

- o Payments can be made with the UVM Procurement Card.
- o The University will not issue purchase orders or checks to travel agencies.
- o If a traveler chooses to pay for travel arrangements personally, they will be reimbursed only after returning from the trip.
- o Coach airfare only is allowable. Business and first class airfare is not an allowable

reimbursement.

- o Original receipts are required. If no hard copy receipt is issued for an e-ticket, a copy of the e-mail receipt including itinerary, passenger's name, cost and transaction date will suffice.

#### III.4 Taxi/Bus/Van

Employees should select the least expensive mode of ground transportation that is appropriate. Van, bus or other ground transportation is usually available at a less expensive rate than individual taxi rates.

#### III.5 Private Aircraft

Please notify Risk Management, 656-3242, to ensure proper liability coverage if you will be using your own aircraft for University business travel. UVM will not reimburse for more than commercial modes of transportation.

#### III. 6 Indirect / Interrupted Itineraries

When a traveler takes an indirect route or interrupts travel by a direct route for other than University business, any resulting additional expense shall be borne by the traveler. The cost of the UVM business portion of the trip is limited to the amount that would have been incurred via a usually traveled route. A travel agency has the ability to split a trip and charge the UVM Purchasing Card for the business portion of the trip, and a personal credit card for the non-business portion of the trip. Or, the traveler can pay for the entire flight personally, and wait for reimbursement of the UVM portion, properly documented, after the trip.

#### IV. LODGING EXPENSE

Reasonable hotel and motel room costs are allowable. If two people occupy a double room, one of whom is not on UVM business, only the single rate may be charged to the University. Employees should always ask for corporate or educational discount rates before renting a room. No paid TV or other personal entertainment items will be paid for or reimbursed. Original, itemized hotel receipts are required, and should include the town or city, the name of the establishment, dates, rates, occupancy and a description of each charge. If the hotel requires the first night be paid in advance to hold a reservation, UVM will reimburse the one night expense prior to the trip.

#### V. MEAL EXPENSE

Actual and reasonable meal or banquet expenses while on overnight travel status are allowable. The actual meal expenses, including reasonable tips, are not to exceed \$55 per day. This is the upper limit of what the University defines as "reasonable" for three meals per day. This is a guideline and *not* a fixed per diem. This limit is updated as needed and is available at <http://www.uvm.edu/~genacct/>

Meals in lieu of those included in conference registration fees are not reimbursable. If a traveler chooses to decline a meal provided as part of a conference and purchase a meal elsewhere, they must assume the cost.

If an employee hosts a business meal while on travel status, that meal must be accounted on the travel expense report, using the business meals expense type, and provide documentation detailed within the [Business Meals, Hospitality, and Amenities Policy](#). Include the original, itemized receipt of the business meal.

Meal expenses incurred on trips that do not require an overnight stay (and therefore the trip does not meet the requirement of travel status) are *not* reimbursable under the University's or IRS's accountable plan rules.

## VI. OTHER NON-PERSONAL EXPENSES

Other incidental travel expenses paid directly by the traveler may be reimbursed on the Travel Expense form.

### VI.1 Telephone Calls

Reimbursable phone expenses are limited to UVM business phone calls. Personal phone calls are not reimbursable. Placing long distance telephone calls from hotels can be very expensive. UVM Telecommunications offers a [Calling Card Program](#). The long distance charges will be billed directly to a UVM budget and offer a less expensive option. Additionally, there are many types of phone cards available for purchase.

### VI.2 Alcoholic Beverages

Purchase of alcoholic beverages is *not an allowable expense and will not be reimbursed*. The cost should not be included in the cost of meals. Alcohol consumed during a *business meal* while on travel status must be approved and accounted for based on the [Business Meals, Hospitality and Amenities policy](#).

### VI.3 Other Unallowable Expenses

All personal expenses such as laundry, dry cleaning, pressing, valet services, hotel spa or fitness center, paid television, personal travel insurance, child care, guest travel, etc. are not reimbursable.

### VI.4 Travel Insurance

a. Employee - Please refer to the Travel Accident Insurance policy. The University of Vermont carries an Accidental Death and Dismemberment policy on employees and trustees who travel on UVM business.

b. Personal Vehicle - The owner of the vehicle is responsible for automobile liability coverage. The University's insurance does not apply to privately owned automobiles.

c. Rental Vehicle - Please refer to Automobile Rental Policy and Procedure. This web site provides information on both short-term and long-term automobile renting, guidelines on automobile insurance, and advice on what to do in the event of an accident.

## Definitions

*Accountable Plan:* To be an accountable plan, your employer's reimbursement or allowance arrangement must include all of the following rules.

1. Your expenses must have a business connection — that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.

2. You must adequately account to your employer for these expenses within a reasonable period of time.

3. You must return any excess reimbursement or allowance within a reasonable period of time.

*Substantiated:* Expenses documented with original, itemized receipts, dates of travel, business purpose, etc.

*Travel Status:* You are traveling away from home if your duties require you to be away from the general area of your tax home for a period substantially longer than an ordinary day's work, and you need to get sleep or rest to meet the demands of your work while away.

*Unsubstantiated:* Expenses which are not documented with original, itemized receipts, dates of travel, business purpose, etc.

*UVM Business:* Defined as "while on assignment by or at the direction of UVM for furthering its business interest."

## **Procedures**

See PeopleSoft Finance Training Manuals at following link:

<http://www.uvm.edu/catalyst/trainingdocumentation.html>

## **Forms**

Forms are available on line in PeopleSoft Financials.

## **Contacts**

Questions related to the daily operational interpretation of this policy should be directed to:

General Accounting  
656-1477  
general.accounting@uvm.edu

Questions about the UVM Purchasing Card can be directed to:

Procurement Services  
656-4192  
Email: [purcard@uvm.edu](mailto:purcard@uvm.edu)

The Vice President for Finance and Administration is the official responsible for the interpretation and administration of this policy.

## **Related Documents / Policies**

[Automobile Rental Policy](#)

Business Meals, Hospitality and Amenities Policy

Driver Safety and Vehicle Use

Independent Contractor vs. Employee Determination

Policy on Awarding Scholarships and Prizes

Payments to Nonresident Aliens

Travel Accident Insurance Policy

Travel Safety Guidelines

## **Effective Date**

Approved by the President on September 29, 2006