Travel and Expense Reimbursement Policy

Scope of Policy & Rationale

Temple University is a state-related institution whose primary mission is to serve its students. As such, the University strives to ensure that funds are properly used in the furtherance of University business. This policy sets forth the guidelines for reimbursement of travel related expenses incurred by the Temple University community. In certain cases, grants and/or contracts may state additional restrictions beyond those described below. In these cases, the more restrictive policy will prevail.

Policy Statement

It is the responsibility of each individual approving a travel or personal expense ("expense") to assure the accuracy and appropriateness of the expense(s) and compliance with University policy.

Expenses must be approved by the employee’s supervisor. An individual may not approve her or his own expenses nor can expenses be approved by a subordinate. Expenses must be approved in accordance with the policy on Authorization and Procedures on Personnel Actions and Internal Financial Transactions, Policy Number 05.20.14.

his policy is intended to comply with external requirements including those of the Internal Revenue Service (IRS) and of federal, state and nongovernmental sponsors.

Travel and personal expenses that are reimbursed following Internal Revenue Service ("IRS") “accountable plan” rules are not included in the gross income of the employee and are therefore not subject to income or employment taxes. Generally, an IRS accountable plan requires that the expenses are: 1) reasonable and necessary, 2) accounted for with appropriate documentation, and 3) reported timely.

The University is not obligated to reimburse for expenses that do not comply with this policy. Such expenses will be the obligation of the individual. Misuse or attempts to circumvent the policy may result in restricted privileges, additional requirements for documentation and/or disciplinary action.

Allowable Travel Related Expenses:

Airlines: Airfare may be booked through Concur or the University's approved travel agency. Traveling by air is limited to the lowest price economy class whenever a single flight is less than six (6) hours. The University will reimburse business class fares only when a single flight is longer than 6 (six) hours. Business class fares may not be charged to grants and contracts.
Rail: Tickets may be purchased directly from Amtrak. Individuals are expected to use coach class. The original ticket may serve as the receipt.

Automobile Rental: Employees may rent only mid-size or smaller vehicles unless there are at least three University travelers in the group. Travel claims must include the justification for rental of other than mid-size or smaller vehicles.

Car rental agencies provide basic insurance subject to a deductible amount. Travelers must decline all additional insurance at the time of rental. The University self-insures for physical damage to the rental car. The rental car company provides liability insurance for bodily injury and physical damage to the other car. The University's auto liability insurance covers any excess over the rental car company's insurance while on business.

Reimbursement for additional insurance to cover the deductible will be declined by the Travel Reimbursement Center.

The University does not reimburse for coverage for personal items in a rental car. If items are damaged or stolen from a rental car, individuals should consult with their homeowner’s insurance policy provider regarding coverage. If an individual does not have homeowner’s, renter’s, or similar coverage for this exposure, it may be prudent to purchase the coverage at one’s own expense.

Fuel expense for a rental car is reimbursed with submission of a paid receipt and the rental agreement.

Reimbursement for the rental car must be documented by an original rental agreement and receipt.

Taxis or Shuttles: Taxi or shuttle travel, where appropriate, may be reimbursed if properly substantiated by receipt. Airport shuttles or buses are encouraged wherever possible.

Personal Vehicle: Use of an employee’s personal vehicle may be reimbursed at the current Internal Revenue Service mileage rate. This mileage rate covers depreciation, maintenance, repairs, gasoline, oil, insurance and vehicle registration fees. In addition to the mileage rate reimbursement, an employee will be reimbursed for parking and tolls.

Travel by personal vehicle is permitted only if this mode is the most cost-effective means of transportation (including the effective use of time).

Reimbursement for two or more persons traveling in the same vehicle is limited to the mileage reimbursement paid to the driver.

If public transportation is not available, a person traveling locally may be reimbursed for personal vehicle travel only for the mileage in excess of normal mileage between the driver’s home and primary work location. (For example, if an individual who normally works at the Main Campus and whose commute to work is normally 20 miles round trip, is required to go to the Ambler Campus for a day and the round trip mileage from home to Ambler is 30 miles, that individual may be reimbursed for 10 miles.) No reimbursement is provided if a University shuttle is available.

Lodging: Reimbursement for lodging may not exceed the rate for a standard room. If an individual is attending a convention or conference, use of the convention or conference hotel is
appropriate.
Request the educational rate where available.
In Philadelphia, employees and business guests of the university are required to use an official Temple University hotel. Exceptions must be approved by the Associate Vice President for Business Services.
Reimbursement must be documented by an original itemized hotel bill and receipt, and is limited to room and tax, internet access, business phone calls and one personal phone call home, per day, if away overnight.

**Meals:** Actual meal costs are allowable, subject to a maximum of the current federal travel allowance (view the General Services Administration Per Diem Rates at: [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)). No meal allowance will be granted in instances in which meals are covered by conference or registration fees, or any other instance in which the employee does not pay for the meal. Although these rates apply to most U.S. locations, a higher rate is available for selected cities. Meal rates for travel beyond the continental limits of the United States will conform, as nearly as possible, to the rates established by the federal government.

Per Diem for Meals & Incidentals: A per diem allowance may be allowed as an alternative to normal lodging and meal provisions. Per diem is defined as a flat daily allowance (as set forth by the federal government), in lieu of an expense for meals, lodging, and all fees and tips to waiters, porters and maids. No receipts are required by the University. However, the traveler should retain receipts in the event of a personal IRS audit. The claim for reimbursement should represent only those meals consumed and paid for by the employee while on business travel. The per diem rate is set by the General Services Administration of the federal government and differentiates allowances by geographic region.

Business meals: Business meals in connection with travel are allowable if the employee establishes that the meal is directly related to University business. The meal must be an integral part of the meeting, not just a matter of personal convenience. The employee must substantiate the expense by identifying where the activity took place, the names of University employees and non-employees that attended, and the business discussed. Expenses for business meals will not be allowed for food or beverages to the extent that such expense is lavish or extravagant under the circumstances.

**Exclusions:**

The University will not reimburse or pay for expenses that are personal in nature. The following are some examples of expenses excluded from reimbursement:

- Fines for parking or traffic violations.
- Repair or insurance of personal vehicles or equipment, except as approved by the Controller in advance of the expenditure.
- Theft, loss or damage of personal luggage and effects. Individuals are encouraged to work with airline and credit card insurance carriers regarding damages.
- Personal travel expense, e.g., personal entertainment/gifts, costs for business clothing, haircuts, reading material, movies, toiletries, or medicine. If the individual is away for more than five days, laundry may be reimbursed.
Passenger insurance, e.g., flight insurance. Holders of Temple University American Express cards automatically receive $350,000 of travel insurance, $1,250 carryon baggage and $500 checked baggage insurance if they pay for their airline tickets with their card.
Normal commuting cost.

Reimbursement to individuals that are not students or employees:

Reimbursement to individuals that are not affiliated with the University, such as guest speakers, consultants and prospective employees, is subject to the same regulations detailed here for University employees when travel arrangements are made by the University, unless otherwise set forth in a written contract.

Receipts:

The University requires all paid receipts for charges over $25.00 to be attached to the expense report. In the event a receipt is lost, complete the exception form and forward to Accounts Payable with the paper T&E. For electronic T&E's complete the missing receipt affidavit via Concur.

American Express Corporate Card Program:

The University is a member of the American Express Corporate Card Program. All University employees who plan to travel on University business are encouraged to apply for an American Express Card to charge all appropriate business related expenses. American Express Corporate Cards are the responsibility of the employee and all charges are paid by the employee. Failure to keep accounts current will result in the revocation of the card. The use of these cards is optional, and should be used primarily for business purposes.

Travel Advances:

For trips in which a traveler's out-of-pocket expenses are estimated to be $200 or more, and of the type that would normally not be payable by the American Express Corporate Card, a travel advance is available. Travel advances are considered the exception and not the rule when an employee travels on business. If a travel advance is necessary, then a travel advance request must be completed, approved and submitted with supporting documentation by the department manager to Accounts Payable with sufficient notice prior to the travel date in order to process the payment in a timely manner. Advances not settled within two weeks of the return date of the trip may, at the discretion of the Controller, be converted to payroll advances and deducted from payroll for payment.