



Policy 2.90

Emory University Travel and Expense Policy

The following policies have been consolidated into Policy 2.90:

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- 2.101 Telephone Usage While Traveling
- 2.102 Non-Employee and Non-Resident Alien Travel
- 2.103 Family Member Travel
- 2.104 Travel-Non-Reimbursable or Payable Items
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Responsible Official: Vice President for Finance/Chief Finance Officer

Administering Division/Department: Procurement Services

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Overview

Emory University has a fiduciary responsibility to ensure that its resources are used prudently and that individuals traveling on behalf of the University, do not incur inappropriate or excessive expenses, and that all appropriate pre-trip safety and insurance precautions are followed for Emory-related travel. The purpose of this document is to provide general travel guidelines.

The objective of the travel policies is to:

- Provide guidelines that maximize value while containing costs
- Define allowable expenses
- Ensure that travelers are reimbursed for, or payment made for, allowable expenses in a timely manner
- Ensure compliance with applicable IRS and other third party regulations
- Ensure compliance with applicable State, Federal or Sponsored accounts.

Non-compliance with IRS rules and regulations may subject the University and the individual to financial penalties. The IRS requires employers to establish and administer an "accountable plan." Under an accountable plan, individuals can be reimbursed for, or payment made for, incurred expenses, without negative tax consequences, when the following conditions are satisfied:

- Advances and/or reimbursements or payments are made for business expenses only
- A traveler adequately accounts to Emory for business expenses within a reasonable period of time
- A traveler returns any excess reimbursement, payment or allowance within a reasonable time

Applicability

The Travel Policies apply to faculty, staff, students and non-employees traveling on behalf of the University and seeking reimbursement or payment for travel-related expenses from Emory University funds, regardless of the funding source.

The University is not obligated to reimburse for or pay for expenses not authorized under the Travel Policy, nor if travel policies are not followed.

Schools and units are not allowed to supersede University travel policies without express written consent of the CFO or EVP-BA, unless dictated otherwise by sponsoring program.

Exceptions to the policies must be approved in advance by submitting details and business reason to the AVP of Procurement and will be evaluated on a case-by-case basis. Final pre-approval for one-time exceptions will be granted by the AVP of Procurement, and for ongoing exceptions by the CFO. Any pre-approval for an exception must be in writing and accompany the Expense Report.

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General Travel Policy

Traveler Responsibility

Individuals traveling on behalf of the University should exercise good judgment when incurring travel expenses. Travelers are responsible for ensuring that incurred expenses and related reimbursement or payment requests comply with all applicable policies and authorizations, and are supported by valid receipts and other documentation as required. Electronic submission by the traveler (or delegated proxy for the traveler) as well as electronic approval(s) on the Expense Report affirms that these responsibilities have been met.

In an effort to keep travel expenditures low as well as reduce air emissions in compliance with Emory's Climate Action Plan, before committing to a trip, a traveler must use their best judgement as to whether or not the trip is necessary. Evaluate if the trip could be replaced by teleconferencing, webinars or video conferencing instead. If applicable, evaluate if it is necessary for multiple staff and faculty members to attend or just one member instead.

Schools and Operating Division Responsibility

The heads of each school or unit (e.g., Provost, Deans, CBOs, and Vice Presidents) are responsible for ensuring awareness of and compliance with all University travel policies.

Higher Level Approver Responsibility

Higher Level Approvers are assigned by the guidelines set forth by the Finance Division and CFO. In conjunction with departmental financial administrators, the Higher Level Approver must ensure that:

- The traveler is aware of the Emory Travel Policy in advance of the travel;
- Travel expenses were incurred while conducting authorized University business;
- Travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- An expense report includes the required documentation; and
- Travel expenses meet any and all Sponsored Program guidelines, if applicable.

Executive Level Responsibility

The following executives may not delegate approval authority:

APPROVES TRAVEL/ EXPENSE REPORTS	TRAVELER
Chair of the Board of Trustees	President
President	Provost, Executive Vice Presidents, and direct reports of the President
Executive Vice Presidents	Direct Reports of Executive Vice Presidents



International SOS

Emory University contracts with International SOS (ISOS) to provide security and medical evacuation services, and a variety of online health, safety, and security resources for the University community traveling abroad on University business or sponsored activities only (7 days personal travel before or after the meeting is included). All Emory faculty, staff, students and family members traveling with a University Traveler are also covered by ISOS. Note: ISOS is not health insurance.

- 1) Prior to making travel plans, travelers must confirm through Emory's ISOS website that the country to which they are traveling to does not currently have restricted coverage due to political unrest, medical restrictions, or other reasons. Emory may prohibit travelers on Emory funded or Emory sponsored travel from going to certain countries.
- 2) Prior to departing, travelers must set up their profile within Emory's ISOS travel record by uploading contact and emergency information, passport/visa information, medical history, and trip itineraries. For tracking purposes, itineraries are automatically uploaded if booking through an Emory travel provider. If travel arrangements are not made using an Emory travel provider, travelers must input their itinerary manually. Additional side trips and supplemental information should be included.
- 3) Travelers should consult ISOS for in-country information, required immunizations, travel warnings and safety tips and other important travel information and follow any advice given.

Prior to departing, travelers must ascertain how Emory's worker's compensation insurance (Occupational Injury Management, 404-686-8587) and their personal medical coverage (Human Resources Benefits Department, 404-727-7613) will respond if an incident occurs in the country or countries they plan to visit.

When renting a car internationally, travelers should accept the loss damage waiver (LDW) and supplemental liability coverage.

For guidance about special health requirements/considerations/quarantines, please contact Emory Travel Well Center at 404-686-5885.

Telephone Usage

Travelers will not be reimbursed for calls or texts made on personal cellular phones while traveling. Monthly service fees for personal cellular phones are not reimbursable unless pre-approved by the department. Subject to department approval, travelers not using cell phones (personal or Emory-provided) will be reimbursed for necessary and reasonable personal telephone calls allowing them to stay in contact with family and business calls.

Payment Options and Reimbursement Timelines

When available, travelers should use the University's Corporate Card to pay for reimbursable or payable travel expenses. In the absence of a University Corporate Card, travelers should use a personal credit card. Properly approved and documented reimbursement or payment requests should be submitted via an Expense Report to Payment Services within 10 days after concluding the business activity. See Travel Expense Reporting, Reimbursement, and Payment for details and additional payment options.

Travel Reimbursement and Payment Audits

Travel Expense Reports are included in the audit testing performed by the University's independent accountants in connection with Uniform Guidance and with the annual general purpose financial statement audit. Findings are discussed with the CFO, Executive Vice President, Finance and Administration, and the Chair of the Trustee Committee on Audit and Compliance. The Office of Internal Audit reviews Travel Expense Reports in connection with school and department audits.

Air and Rail Travel



Air Travel

Air travel shall be arranged by using Emory's air travel providers (with the exception of incoming guests/visitors). Use of Emory's travel agencies for air travel provides a balance between overall cost-effectiveness and the traveler's need for reliable services and support, and ensures that we are able to take full advantage of our corporate emergency travel services for the benefit of our faculty and staff.

Emory prohibit the booking of certain types of fares or fare classes such as no-seat assigned discount fares or consolidator fares. These fares have a high rate of travel disruption which would infringe on the traveler's business matters, cost additional expense, or possibly place the traveler at risk.

Simple, single destination domestic trips should be arranged through Emory's online travel providers. Complex, multi-destination, or international trips should be arranged via telephone directly with Emory's agent-assisted travel providers.

- 1) Continuous flight time (non-stop) less than six hours:

Emory University will reimburse for only Coach/Economy Class tickets when continuous flight time (non-stop) is less than four hours. Upgraded/premium economy such as Economy Comfort+ is allowable on flights of 4+ hours of continuous flight time. No reimbursement will be made for any Business/First Class fares.

Sponsored travel may have additional restrictions. Consult with your RAS representative to review the exceptions of your particular award.

Requests for airfare upgrade exceptions should be submitted prior to booking airfare in writing using the following form: https://finance.emory.edu/home/travel/Airfare_Upgrade.pdf. This approved form must be included with the Expense Report.

- 2) Continuous flight time (non-stop) six hours and greater:

When continuous flight time (non-stop) is six hours and greater, Emory University will reimburse for Coach/Economy Class, all upgraded seating fees such as Premium Economy, Economy Comfort+, aisle seats, exit row seats, upgrades, upgradable fares as well as Business tickets.

First class tickets are not allowable without granted exception. Exception for first class tickets are allowed by exception only when business class seats are unavailable on the route. Direct point-to-point travel is required.

Sponsored travel may have additional restrictions. Consult with your RAS representative to review the exceptions of your particular award. For sponsored travel, first class fares are permissible if allowed by the sponsoring body.

Requests for airfare upgrade exceptions should be submitted prior to booking airfare in writing using the following form: https://finance.emory.edu/home/travel/Airfare_Upgrade.pdf. This approved form must be included with the Expense Report.

- 3) Travelers who elect to fly in Business/First Class for continuous flights that are less than six hours without a properly approved Airfare Upgrade Exception Form (see Section 1 above) will only be reimbursed for, or payment made for, the least expensive coach fare available based on a 21-day advance purchase estimation for that same route. If documentation is not provided reflecting that cost estimate, Payment Services will not reimburse or pay.
- 4) Tickets or upgrades purchased with frequent flyer miles are not reimbursable.
- 5) Travel on charter or private planes is not reimbursable or payable, unless a specific exception exists as pre-approved by President, one of the three Executive Vice Presidents, University CFO, Senior Vice President, or a Dean.



- 6) Senior Administrators traveling to the same destination should weigh the following guidelines against the business needs of the parties and the practicalities of the situation:
 1. No more than three department chairs should fly together.
 2. No more than five faculty and staff from the same department should fly together.
 3. The Chair of the Board and the President should fly separately.
 4. No more than two cabinet members or deans should fly together.
 5. A senior administrator should not fly with more than two direct reports.
- 7) When already paid for by Emory, a non-refundable ticket for a cancelled trip can be applied to a future trip when taken by the same traveler on the same airline, subject to a change or cancellation fee. The traveler must notify Emory's approved agency or airline in advance if he or she must cancel the trip. If the original airfare was directly billed to a department or charged to the Corporate Card, the value of an unused ticket must be applied towards a future business trip to mitigate any financial loss to the funding source. It cannot be applied towards a personal trip. In most cases, the traveler has a year in which to apply the unused ticket to future Emory business travel only.
- 8) When already paid for by Emory, a refundable ticket for a cancelled trip must be returned to the travel agency or airline for a refund. The traveler must notify the agency or airline in advance if he or she must cancel the trip.
- 9) Immunizations and travel visas necessary for Emory travel will be reimbursable, including expedition fees if dictated by business purpose and timing. Passport application and renewal fees are not typically reimbursable except in very rare exceptions granted by the traveler's chief business officer.

Rail Travel

Airline travel may be faster and less expensive than travel by rail and should be used when appropriate. Rail Travel is allowed but approval will need to be accompanied by a comparison of a flight purchased at least 21 days in advance of travel date to show cost savings.

Rail travel may be used without prior approval for travel between the following locations (or their interim destinations as applicable) along the Amtrak Northeast Corridor:

- Washington D.C. to Philadelphia
 - Philadelphia to New York City
 - New York City to Boston
- 1) First Class rail travel is only reimbursable up to the cost of a coach class ticket. Exceptions require written pre-approval by the President, one of the three Executive Vice Presidents, a Senior Vice President, the CFO or the AVP for Procurement; said approval must be included with the Expense Report.
 - 2) Roomette (a small private compartment for one on a sleeping car) accommodations may be used for overnight travel, pending required approvals outlined in this policy.

Lodging

- 1) The cost of lodging should be kept to a minimum by requesting standard (non-Club, non-Suite) accommodations, whenever possible. Exceptions to this policy must be approved by the AVP of Procurement. Travelers should use Emory's travel agency for hotel booking whenever practicable. If staying at a conference hotel, the traveler should book the pre-negotiated conference rate or if sold out of that rate, the next lowest rate available. The University does not allow schools and units to limit reimbursement of hotel and food expenses.
- 2) Allowable lodging expenses may include:
 - A single-occupancy room rate
 - In-room business telephone calls
 - Reasonable calls home
 - Internet access
 - Luggage storage and tips for service



- A list of non-reimbursable or payable expenses can be found in the section Non-Reimbursable or Payable Items.
- 3) Travelers who elect to stay at a private residence may be reimbursed up to a maximum of \$100 for extending a token gift or meal as a gesture of appreciation to the host. Original receipt will be accepted as proof of purchase. If a meal is provided to the host, employee reimbursement eligibility must follow the Personal Meals Policy. The host's reimbursable meal costs cannot exceed \$100 per person.

Ground Transportation

Driver's License

Individuals renting cars while traveling on behalf of the University are responsible for having valid driver's licenses.

Rental Cars

- 1) The size of the rental car should be consistent with the number of travelers. Full size is acceptable for individual travelers, while minivan and SUV class are acceptable for 3 or more people traveling together.
- 2) Allowable rental costs include daily rental fees, local and state taxes, GPS rental, concession fees, gas and drop-off fees.
- 3) Travelers should book through the University's assigned travel agencies to ensure appropriate insurance coverage.
- 4) As long as the car is rented for use while conducting University business in the U.S., U.S. territories, Puerto Rico and Canada, travelers should decline the loss damage waiver (LDW/CDW) option, supplemental liability coverage, personal accident insurance (PAI) and other insurance options. These options are not reimbursable or payable expenses. In all other locations (outside the U.S., US territories, Puerto Rico, and Canada), Emory travelers should accept the rental insurance.
- 5) When traveling outside the U.S. on University business, the purchase of liability and physical damage coverage is required and is reimbursable or payable.
- 6) Travelers must refuel the car prior to returning it to avoid excessive refueling fees. Fueling fees are not reimbursable. Advanced fuel purchase via rental agency is reimbursable. However, travelers should only elect this option if auto travel is expected to consume the large majority of the fuel tank.

Emory Shared Cars

The general use of Emory's shared car program is considered a personal expense. However, when using a shared car for University business purposes and with departmental approval, reimbursement or payment will be allowed.

Department-approved reimbursement or payment for shared car use will be based on the lesser of the two calculations: mileage driven multiplied by the current IRS rate, or hourly rate for use of the shared car. However, the cost of the shared car program membership will not be reimbursed or paid for.

Personal Vehicles

Faculty/staff may elect to use personal cars for business purposes if it is less expensive than other options, (e.g., airfare, rental cars, taxis), if it saves time, or if the traveler is transporting items that might incur a high shipping rate. It is the personal responsibility of the driver to determine that the personal vehicle driven carries adequate insurance coverage for the driver's protection and for the protection of any passengers. When driving a personal vehicle for business purposes, the vehicle owner's insurance policy will be responsible for damage to the vehicle and primary over any other collectible insurance.

Drivers are reimbursed for actual miles traveled as indicated by supporting documentation such as Google Maps or MapQuest printout. The mileage reimbursement rate is determined yearly by the IRS, which includes the total cost to operate a vehicle and the cost of gasoline.

Personal Commuting Expense, which is considered to be the mileage between your home and your main or regular place of work, is not reimbursable and must be deducted, round trip, from personal vehicle mileage reimbursement.



PERSONAL CAR USE	REIMBURSABLE?
Commuting between home and usual place of business	No. The driver should always deduct this mileage when calculating amount for any authorized mileage reimbursements below.
Between buildings on campus	No
Between Emory campuses	Yes. Total miles claimed for the day cannot include your normal daily commute.
To/From Airport	Yes. Total miles claimed for the day cannot include your normal daily commute.
Local travel for authorized activities (i.e. training class in downtown Atlanta)	Yes. Total miles claimed for the day cannot include your normal daily commute.
Non-local travel for authorized activities * (i.e. business trip to Birmingham, AL)	Yes. Total miles claimed for the day cannot include your normal daily commute.

** Travelers who choose to use their own vehicles when air travel plus rental car is less expensive will be reimbursed an amount not to exceed the lowest air fare to the destination. A coach class, 21-day advance purchase ticket will be used for calculation.*

Total miles to be reimbursed cannot include your normal daily commute, round-trip, and should be subtracted from the calculation. (However, for non-regularly-scheduled workdays such as Saturdays, Sundays and holidays, mileage calculation can originate/end at home and does not require deduction of round-trip daily commute mileage.)

Example #1:

Home to Airport = 50 miles round trip
 Minus Home to "Normally Assigned Work Location" = 20 miles round trip
 Difference and reimbursable mileage to employee = 30 miles

Example #2:

Home to Airport = 12 miles round trip
 Minus Home to "Normally Assigned Work Location" = 20 miles round trip
 Difference is (-8 miles), therefore nothing is reimbursable to employee.

Additional allowable expenses include turnpike tolls, bridge tolls and reasonable parking fees.

Family Member Travel

Overview

In general, Emory does not pay for or reimburse or pay for travel expenses, or any other expenses, for the spouse or other family member (including domestic partner) of an Emory employee. This policy outlines the limited circumstances in which such approval may be granted and the process for obtaining such approval.

Pre-Approval

With the exception of the President, reimbursement or payment of the travel expenses of a Family Member must normally be pre-approved by the President, appropriate Executive Vice President, a Senior Vice President, the CFO,



Dean, or the AVP for Procurement on the Request for Family Member Travel Form. "Family Member" includes the spouse, domestic partner or any other immediate dependents. A clear explanation of how the Family Member's presence will significantly contribute to the event and benefit Emory, as well as the Family Member's specific activities, must be included. Such situations, in which it is a true benefit to Emory to have a Family Member accompany an Eligible Employee, are rare but may include fundraising or development events. In addition, there may be rare circumstances in which reimbursement or payment of travel expenses is granted post-travel in the discretion of the President, appropriate Executive Vice President, a Senior Vice President, the CFO or the AVP for Procurement.

Reimbursement or Payment Requests

The approved Request for Family Member Travel Form must accompany all reimbursement or payment requests that include expenses for the Eligible Employee's Family Member.

Tax Consequences

The travel expenses of an Eligible Employee's Family Member may be paid for or reimbursed by Emory, and are not included in the employee's taxable income, provided the employee can establish that the presence of his or her Family Member serves a "bona fide business purpose," as defined in the Treasury Regulations. A Family Member's presence is considered to serve a bona fide business purpose if the individual has a significant role in the proceedings or makes an important contribution to the success of the event.

If attendance of an Eligible Employee's Family Member is desirable but does not serve a bona fide business purpose to Emory, any such reimbursement or payment for such Family Member's travel expenses will be a taxable payment processed through payroll. When a Family Member attends a meeting or conference as a companion and has no truly significant role or performs only incidental duties, for example, the IRS has held that the attendance does not constitute a bona fide business purpose and such reimbursement or payment would be taxable to the employee.

The CFO will make the final Emory determination as to whether a reimbursement or payment is treated as a taxable payment. Meeting the standard of a "bona fide business purpose" is rare, and if this standard is not met and the reimbursement or payment is determined to be taxable, such payment will not be eligible for a "gross up" for tax purposes.

Personal Meals

Personal meals are defined as meal expenses incurred when traveling on business and should only be considered for the days and hours of the actual business trip.

- 1) Travelers can expense their personal meals according to actual and reasonable costs accompanied by required documentation. The University does not allow schools and units to limit reimbursement of hotel and food expenses. International travelers may claim actual costs or a daily per diem, using the per diem rate set by the United States State Department. See per diem guidelines. Domestic travelers may only claim per diem if their trip exceeds 7 days / 6 nights.
- 2) The cost of meals varies substantially from city to city and within cities, and expenses may vary widely based on several factors relating to the purpose of a trip. This guideline represents the average amount considered adequate for meal expenses and is not intended to be considered a fixed amount if expenses are less. In rare cases, when this maximum limit is significantly exceeded, written justification may be required to be included in the expense report at the discretion of the Chief Business Officer or his or her designee.
- 3) Mixing meal expense methods (per diem or actuals) for the same trip is not allowed. If a traveler claims per diem, he/she should not under any circumstances use the Emory corporate card to pay for meals. When using per diem, travelers should use personal funds to pay for meal expenses.
- 4) Alcoholic beverages, as identified by required documentation of meals, must be accounted for separately from meal expenses on the Expense Report, and will be charged to a separate account code.
- 5) Any missing required receipts for meals require that the "missing receipt" box be checked within the expense report, unless a daily per diem will be claimed for the entire trip in lieu of receipts.
- 6) When multiple employees are involved, the highest ranking employee of the hosting organization should incur the expense and submit it for reimbursement.



- 7) When personal funds are used for individual meals, each separate expense and receipt must be listed individually on the expense report with the merchant name, date and proper receipt attached. No bundling or totaling of individual meals into one lump sum for the day or trip is allowed, with the exception of expense reports for international travel when the per diem is not being used.

Per Diem

Domestic travelers on trips greater than 7 days / 6 nights are allowed to use a per-diem or direct reimbursement via receipts, at traveler's choice. The traveler cannot mix per-diem and direct meal & incidental reimbursements on the same trip.

No domestic per diem will be reimbursed for trips less than 7 days/6 nights, except in the case of guests visiting Emory from more than 50 miles away (See guest policy below) or in the case that a sponsored award requires the use of domestic per diem (written document from the agency will be required with the expense report).

Per diem may be employed, in lieu of actual expenses, in the case of international business travel or domestic travel in excess of 7 days / 6 nights. Travelers should not use corporate card for per diem meals. With rare exception, travelers should not elect to use per diem during international conference travel.

Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day in lieu of actual costs. Meals & Incidental Expenses make up the per diem rate. You should familiarize yourself with these elements prior to a trip:

- Meals – Expenses for breakfast, lunch, and dinner and related tips and taxes (specifically excluded are entertainment expenses, and any expenses incurred for other persons).
- Incidental Expenses Covered Under the Per Diem Include: Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, or stewardesses and others on ships and carriers, and hotel servants in foreign countries. (If a per-diem is being used, these expenses cannot be reimbursed as they are covered by the per diem rate and therefore are included)
- Expenses for Transportation between places of lodging or business and places where meals are taken if suitable meals cannot be obtained at the lodging site. These expenses are covered under incidentals and cannot be reimbursed separately.

With international per diem, the traveler is not required to provide receipts for meals and incidentals. The lump sum "meals and incidentals" rate is paid without receipts.

Maximum per diem rates are established based on the federal fiscal year (October 1 – September 30) and vary by country and city. Be sure to use the correct rate schedule for the dates of travel. Those rates can be found here: http://aoprals.state.gov/web920/per_diem.asp

NOTE: Any location not listed for per diem under a country takes the "Other" rate administered and published for that country. An unlisted suburb of a listed location takes the "Other" rate, not that of the location of which it is a suburb.

If an employee is claiming per diem while traveling but entertains individuals on behalf of the University during that trip, they may submit that business meal receipt along with an expense report for reimbursement provided they reduce the daily per diem amount for that meal by the pre-determined % allocation (see above). This applies when hosting an event for individuals outside of the university, and or when hosting a group business meal with non-Emory employees present (e.g. a donor dinner or an admissions reception).

Calculating Travel Per Diem

The applicable per diem rate for each day of travel shall be determined by the travel status and location of the employee at 12:00am. For example, if a traveler is in Lima, Peru at 12 midnight, the per diem rate for that day should be that of Lima, Peru. If a traveler starts his/her day in Tokyo, Japan, but is in Singapore at midnight, the Singapore rate should be used.

Per Diem for Guests

Domestic Per Diem is an acceptable method of reimbursement for guests visiting the University. It should be applied as follows:



Domestic per diem can be employed for guests coming to Emory University, from out of state or a distance greater than 50 miles from campus. It is not applicable for local (within 50 miles) guests. These guests would be reimbursed directly for actual expenses.

The allowable Per Diem rate would be linked to the current Meals & Incidental Expense rate (no lodging) for zip code 30322, found at www.gsa.gov/portal/content/104877

Participants must follow all other per diem policies, including reducing the per diem for meals provided on-site. Lodging costs, if appropriate and allowable, must be paid through direct reimbursement.

Business Meals and Expenses

Business Meals

It is the responsibility of the individual seeking reimbursement or payment to act in a prudent and reasonable manner with business/group meals while conducting business on behalf of the University.

Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the traveler is aware of the Emory Travel Policy in advance of the travel;
- travel expenses were incurred while conducting authorized University business;
- travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- an expense report includes the required documentation; and
- travel expenses meet any and all Sponsored Program guidelines, if applicable.

Business Meals Taken with Other Employees

Meals with other Emory employees are generally not reimbursable. Meals with Emory colleagues should be considered a personal expense unless one of the following is true:

- a) a non-Emory employee is also present and business is being conducted;
- b) the meal is in honor of an Emory employee's beginning or ending of employment at Emory or other significant Emory or professional achievement;
- c) business being conducted among Emory employees is such that it cannot be done in the office or another time. (An explanation of the reason why the meeting could not take place in the office must accompany the reimbursement/expense request); or
- d) rare or atypical instances where, with approval of a supervisor, employees may work during normal meal breaks with other employees, e.g., working lunches.

If under ten (10) attendees, provide a list of attendees' names, their titles, affiliation and the business purpose on the request for reimbursement or charge to an Emory account.

If ten (10) attendees or more, provide the total count of attendees and the business purpose on the request for reimbursement or charge to an Emory account.

When multiple employees are involved, the highest-ranking employee of the hosting organization should incur the expense and submit it for reimbursement.

The preferred method of payment for meals is the Emory Corporate Card. If the corporate card is used, receipts under \$75 are not required. If personal funds are used and the total cost of the business meal is \$25 or greater, a summary receipt and itemized receipt is required as proper receipt documentation.

If personal funds are used and the total cost of the business meal is less than \$25, a summary receipt will suffice as the proper documentation.



Business Expenses

Faculty, Staff, and Student Responsibility

It is the responsibility of the individual to act in good faith and in the spirit of the policy. Individuals should be familiar with which items are considered reimbursable or payable and which items would be considered personal expenses.

Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the individual is aware of the Business Expenses – Non-Reimbursable and Unallowable Charges Policy;
- expenses were necessary, reasonable and consistent with University policies and the business purpose is clearly documented;
- the expense report includes the required documentation; and
- expenses meet any and all Sponsored Program guidelines, if applicable.

Request for exceptions to policy must follow the Exceptions to University Procurement, Payments and Travel Policy process.

Business Expenses - Non-Reimbursable and Unallowable Charges

In addition to the non-reimbursable, unallowable items listed in the Travel Policies (Policy 2.104), faculty, staff, students and non-employees will not be reimbursed nor will payment be made for the following items;

- Academic Regalia
- Home Cable Television
- Home Landline Phone Service
- Personal Memberships for Car Share Services
- Monthly Campus Parking Fees for Hang Tags at Regular Workplace
- Home Office Furnishings

Sponsored Programs Travel

Sponsored Programs Travel

Sponsored programs often have travel requirements that differ from the Emory University Travel Policy. In particular, federally funded sponsored programs are subject to certain Federal Laws; the guidelines set forth in the Uniform Guidance, Travel Costs; specific agency restrictions as well as Emory Travel Policies. The terms and conditions of the individual agreement should be reviewed prior to incurring and processing any travel cost.

When there is a conflict between University policy and award requirements, the sponsoring agency policy applies. Sponsored program travel has a high audit profile and can be examined by both internal, external and sponsor auditors.

Sponsored travel must be justified, well documented and in compliance with the sponsor requirements. Charges for travel under a sponsored program must be reasonable, necessary, allocable, allowable and appropriate to and specifically benefit the intent and purpose of the award. Travel cost must be incurred within the period of the award or any written pre-authorized extension.

- 1) Because each award has unique requirements, it is impossible to provide a comprehensive list of sponsor restrictions. The following list only highlights some common concerns, requirements and University procedures:

Prepaid travel costs (e.g., airfare and registration) may not be charged to a sponsored program when the actual travel or training will occur after the termination date of the award.

- 2) Travel Advances are not authorized on a sponsored account. Travel advances should be funded from an unrestricted account and then reimbursed when the trip is over and the expenses moved to the appropriate sponsored programs.



- 3) First Class fares cannot be charged to sponsored programs. Business Class or Coach Upgradable fares are allowable on sponsored funds, if allowable per the sponsoring agency. Confirm allowability with your RAS administrator prior to booking travel.
- 4) Federal awards require air travelers to use U. S. Flag Carriers regardless of cost savings under the Fly America Act except when:
 - a. A U.S. carrier does not provide service to a destination; however, a U.S. carrier must be used for any leg of travel, when available.
 - b. Use of a U.S. carrier would delay travel time by 24 hours or more; would require a layover of six hours or more; or would extend the total travel time by six hours or more.
 - c. Travel by a foreign carrier would eliminate two or more aircraft changes en route.
 - d. For short distance travel, regardless of origin and destination, a foreign carrier is only permissible if the travel time on the foreign carrier is three hours or less and service by a U.S. carrier would double the travel time.
 - e. Documentation supporting a justification for any exception to the federal requirements must be provided with the expense report.
- 5) Some awards may:
 - a. Prohibit foreign travel;
 - b. Require pre-authorization for each trip;
 - c. Restrict the number of trips that can be taken;
 - d. Restrict the number of travelers on an authorized trip;
 - e. Set a maximum dollar value per trip,
 - f. Limit travel to a specific destination or purpose, or
 - g. Specify maximum meal, mileage or other cost rates (e.g. State of Georgia).
- 6) Charges for alcohol or for items that could be considered personal (calls home or laundry, etc.) or entertainment are not allowable, unless the sponsored agreement specifically awards such expenses (written documentation is required). A list of non-reimbursable or payable expenses can be found in the section non-reimbursable or payable items.
- 7) Charges for individuals not specifically working on the project or covered by the intent of the award are not allowable.
- 8) Tokens of appreciation to an individual in lieu of lodging cannot be charged to sponsored programs unless allowable by the sponsoring agency.

Please contact your RAS representative for questions concerning travel requirements and restrictions on a specific sponsored agreement.

Travel Expense Reporting, Reimbursement, and Payment

Expense Reporting, Reimbursement, and Payment

Travelers are required to submit a completed Expense Report for all expenses related to a business trip.

- 1) Requests for reimbursement of personal funds used will only be considered after completion of the trip.
- 2) Any extenuating (or unusual) expenses must be explained in the Expense Report.
- 3) Accounting standards generally require that expenditures be reported during the fiscal year in which the expense was incurred. To facilitate timely reimbursement or payment and cost center reporting in the proper period, completed and approved Expense Reports should be submitted to Payment Services within 10 days after concluding the business trip.
- 4) Corporate Card holders who pre-pay airfare, registration, hotel deposits, etc., with the corporate card should submit an Expense Report (prior to the trip within 10 days of the booking) to avoid late fees.
- 5) Expenses incurred by a group of individuals traveling together may be incurred by one person. Such expenses should be incurred by the most senior employee from the sponsoring or funding unit. A list of all travelers should be attached to the Expense Report.
- 6) Reimbursement requests made during a current fiscal year resulting from travel expenses incurred in a previous fiscal year should not be submitted to Payment Services absent extenuating circumstances. With the exception of travel that occurs during the fiscal year changeover, extenuating circumstances which



prevent submission at some point within the same fiscal year are expected to be rare. Circumstances that may justify an exception include:

- Extended personal illness
- Death in the family
- Unanticipated extended leave of absence
- Travel outside the country for an extended period of time if documentation cannot be readily sent to Emory
- Extenuating circumstances must be provided in writing and included in the Expense Report.

Non-Reimbursable or Payable Items

This list is not intended to be comprehensive. If an item is not listed and you are unsure if it is reimbursable, contact Procurement and Payment Services. Travelers will not be reimbursed for nor payment made for the following expenses:

Any Expense for goods or services considered a personal expense, including:

- Airline lounge passes/club memberships (except where allowable for travel, see Lodging)
- Airport security programs
- Annual fees for personal credit cards
- Barber, toiletry or clothing items
- Any clothing or personal apparel, purchased or rented
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Health club, exercise room fees, spas, saunas, massages
- Insurance for personal car
- Insurance for rental car during personal use (i.e. extended a business trip for leisure)
- Items confiscated from airport security
- Laundry charges (for trips less than five days)
- Movies (in-flight or in-room)
- Medical care while traveling
- Personal gifts
- Personal property insurance
- Personal reading materials (e.g. magazines, newspapers)
- Personal telephone calls (non-cell phone) in excess of reasonable calls home
- Shoe shines

Any expenses related to the personal negligence of the traveler, including:

- Airline change fees resulting from personal negligence or personal change reason
- Corporate card delinquency fees or finance charges
- Loss or theft of airline tickets (loss or theft of electronic airline tickets due to hacking is permissible)
- Loss or theft of personal funds or property
- "No show" charges for hotels or rental cars
- Parking tickets, traffic violations, or personal auto repair

Fines or Fees, including:

- Parking tickets, traffic violations, or auto repair
- Traffic tickets, towing, booting, and fitness fees
- Traveler's check fees

Loss or damage expenses for personal property, including:

- Items confiscated by airport security
- Lost baggage
- Loss or theft of airline tickets
- Loss or theft of personal funds or property

Entertainment and recreational expenses, such as fees for social or non-mandatory activities at conferences, inordinately expensive meals and lodging, videos or movies charged to hotel/motel bills, including:



- Alcoholic beverages purchased in a non-business capacity
- Club memberships for business or pleasure
- Golf fees/ski lift tickets, etc.
- Sporting events
- Theatre

Vehicle expenses (e.g. other than rental, mileage, parking and tolls), including:

- Locksmith
- Repairs to personal vehicles
- Towing and booting charges
- Vehicle maintenance

Travel expenses (including child care) related to family members or companions, including:

- Babysitting
- Day care
- Pet care

Any other expense that is not allowed by a sponsored project

Travel Advances

A "Travel Advance" is the payment of funds to an individual to be used in the future during an authorized trip, project or event. Payment Services reserves the right to approve or reject all requests for a Travel Advance.

- 1) Travel Advances can be issued to Emory faculty and staff only. Students and non-employees are not eligible.
- 2) Travel Advances require a Higher Level approval before being issued. However, Payment Services reserves the right to accept or reject a Travel Advance request.
- 3) Travel Advances will be issued only when other payment options are not feasible. Travel Advances cannot be requested for airline tickets. Travel Advances are not issued for expenses that can be charged to the Corporate Card or personal credit cards, e.g., train tickets, conference registration fees, hotel deposits, meals and other ground transportation.
- 4) Travel Advances for international travel can be used for other expenses. A budget for the anticipated expenses is required.
- 5) Travel Advance requests must include a detailed breakdown of the anticipated expense and an explanation as to why other payment options cannot be used.
- 6) The minimum amount for a Travel Advance is \$50.00. Advances must be requested no earlier than 20 business days and no later than 5 business days before departure.
- 7) In accordance with IRS regulations, all advances should be accounted for on an Expense Report and any unused funds are to be remitted to Payment Services within 10 days of the conclusion of the business activity. Absent special circumstances described in item 10) as noted below, remittance should be no later than 30 days after concluding the business activity.
- 8) All current Travel Advances must be accounted for and excess funds returned to Payment Services before approval will be granted for additional advances or travel reimbursement.
- 9) Travel Advances will not be issued to individuals whose Corporate Cards have been cancelled due to misuse.
- 10) Special circumstances that may require an extended period of time for submitting advance related documentation include:
 1. Extended personal illness
 2. Death in the family
 3. Unanticipated leave of absence
 4. Travel outside the country for an extended period of time and documentation cannot be readily sent to Emory.
 5. Special circumstances must be documented on the Expense Report.
- 11) Failure to account for a Travel Advance and to return any excess funds within four months (120 days) will result in the following actions being taken:



- Unreconciled advances to faculty and staff will be treated as taxable income and included on a W-2 form (subject to withholding of employment taxes) or on Form 1042-S (subject to section 1441 withholding). Once reported as taxable income, it cannot be reversed.
- Denial of further advances
- Disciplinary and collection action that may be warranted.

Non-Employees and Non-Resident Aliens

The University will pay or reimburse for travel costs of non-employees, (e.g., guests, job applicants, lecturers, consultants) for travel related to authorized university business by the non-employee and in accordance with Emory travel policies. This does not include employee family members. See guidance concerning family members). Exceptions to the policy must be submitted through the department's Dean's office and pre-approved by the AVP for Procurement or CFO. Written pre-approval must accompany the Expense Report.

- 1) Non-employees are subject to the same travel policy rules that apply to faculty, staff, and students (with the exception of the Travel Agency mandate. Airfare does not need to be booked through Emory travel agencies). When a non-employee is unable to provide original receipts, Payment Services will report the payment as income, in accordance with IRS regulations.
- 2) Reimbursement to non-resident aliens must be made in accordance with IRS regulations. Emory's Non-Resident Alien Tax Office (in the University Controller's Office) approves Expense Reports for Non-resident Aliens prior to submission to Payment Services.

Travel Payment Options

Air Travel Providers

It is required, unless an exception is approved in advance of travel, that a traveler will use Emory's Air Travel Providers to purchase plane tickets. Tickets purchased through the Emory travel agencies can be billed directly to the department budget, charged to a Corporate Card, or charged to a personal credit card. Use of the corporate card as the preferred method to purchase airline tickets is highly encouraged (see Air and Rail Travel).

Corporate Cards

Please refer to Policy 2.119 - Use of the Visa Corporate Card for the full Corporate Card policy.

Personal Funds

When not using the Corporate Card, personal funds may be used, and reimbursement requested for legitimate business expenses. However, reimbursement for the use of personal funds cannot occur until after the travel takes place. It is the sole responsibility of the traveler to complete an Expense Report to request reimbursement in a timely manner. It is also the responsibility of the traveler to pay personal credit cards in a timely fashion in accordance with their cardholder terms. Emory will not reimburse travelers for late fees on personal credit cards.

Other

In rare situations when the Corporate Card and personal funds cannot be used, travelers may request Payment Services to issue a check or a foreign draft (payment in foreign currency).



Expense Type	Visa Corp Card	Personal Card	Cash
Airfare	Itinerary w/amount showing agencies used	Itinerary w/amount showing agencies used	Itinerary w/amount showing agencies used
Auto Rental	Rental agreement with return receipt	Rental agreement with return receipt	Rental agreement with return receipt
Lodging	Itemized folio	Itemized folio w/\$0 balance or copy of personal credit card statement and hotel folio with amounts matching	Itemized folio w/\$0 balance, must show that cash was tendered
Gas for Rental Car	If less than \$75; no receipt. If \$75 or greater, receipt	Itemized receipt for all amounts	Itemized receipt for all amounts
Mileage on Personal Auto	Under \$25 roundtrips or Emory to/from Oxford, no Google Maps or Mapquest. Over \$25 roundtrip, Google Maps or Mapquest	Under \$25 roundtrips or Emory to/from Oxford, no Google Maps or Mapquest. Over \$25 roundtrip, Google Maps or Mapquest.	Under \$25 roundtrips or Emory to/from Oxford, no Google Maps or Mapquest. Over \$25 roundtrip, Google Maps or Mapquest.
Taxi/Parking/Shuttle	If less than \$75, no receipt. If \$75 or greater, receipt	Itemized receipt for all amounts.	Itemized receipt for all amounts
Meal - Individual	If less than \$75, no receipt. If \$75 or greater, itemized receipt	Under \$25, summary receipt. \$25 or greater, summary and itemized receipt	Under \$25, summary receipt. \$25 or greater, summary and itemized receipt
Meal - International Per Diem	Print out one effective rate per location for applicable dates of travel from State Dept website	Print out one effective rate per location for applicable dates of travel from State Dept website	Print out one effective rate per location for applicable dates of travel from State Dept website
Meal – Domestic Per Diem (optional for trips in excess of 7 days)	Print out one effective rate per location for applicable dates of travel from State Dept website	Print out one effective rate per location for applicable dates of travel from State Dept website	Print out one effective rate per location for applicable dates of travel from State Dept website
Meal - Business/Group	If less than \$75, no receipt. If \$75 or greater, itemized receipt	Under \$25, summary receipt. \$25 and greater, summary and itemized receipt	Under \$25, summary receipt. \$25 and greater, summary and itemized receipt
Meal - Alcohol	If less than \$75, no receipt. If \$75 or greater, receipt	Under \$25, summary receipt. \$25 and greater, summary and itemized receipt	Under \$25, summary receipt. \$25 and greater, summary and itemized receipt
Registration Fees	If less than \$75, no receipt. If \$75 or greater, receipt	Itemized receipt for all amounts	Itemized receipt for all amounts
Entertainment	If less than \$75, no receipt. If \$75 or greater, receipt	Itemized receipt for all amounts	Itemized receipt for all amounts
Travel - Other	If less than \$75, no receipt. If \$75 or greater, receipt	Itemized receipt for all amounts	Itemized receipt for all amounts. Miscellaneous cash tips (e.g. bellman, porter, valet) should be recorded under this category. The merchant name should be "cash tips" and the "no-receipt" box should be checked.



Receipt Requirements

Acceptable receipts must contain the following: transaction date, name of merchant, item purchased or service provided, amount, form of payment and indication that the amount was paid by the person requesting reimbursement.

When personal funds are used, each separate expense and receipt must be listed individually on the expense report with the merchant name, date and proper receipt attached. No bundling or totaling of individual expenses into one lump sum for the day or trip.

If a traveler is seeking non-duplicative reimbursement from more than one party, the original receipts should be kept by the party covering the majority of the expenses. Detailed information/additional explanation must accompany Expense Report on external party reimbursement. A copy of the expense report to the additional entity should be included with contact information. Under no circumstances should a discrete expense be reimbursed or paid for by more than one party.

Long Term Travelers

Long-term travelers are not exempt from the expense reporting and documentation requirements for Corporate Card purchases. Arrangements should be made (i.e. scanning, photographing and emailing receipt images, mailing, etc.) to ensure that a copy of the receipt is provided to the Cardholders Proxy to meet policy deadlines.

If a long-term traveler is concerned about his or her ability to provide receipt documentation in a timely manner, it is the responsibility of the cardholder to make arrangements in advance of the trip with the appropriate school or unit business officer.

Domestic, long-term travelers (trip longer than 7 consecutive days) may elect a per-diem for daily expenses. See applicable policies for per-diem use and expense submissions.

Foreign Currency Conversion

- 1) Expenses on Emory corporate card
 - a. Expenses on an Emory corporate card require no additional documentation, as the expenses will import into My Wallet already converted to \$USD.
- 2) Expenses on a personal credit card
 - a. Expenses on a personal credit card require a copy of the personal credit card statement which shows the converted purchase amount in \$USD to back-up the amounts on the Expense Report. The statement can be printed online in real time and does not have to be an end of cycle statement.
- 3) Expenses paid in cash

Whichever method for calculating conversion rate is used, the methodology for calculating the final conversion rate should be clear from the documentation that is uploaded. If it is not clear to the approvers, the expense report may not be approved.

Expenses in cash require either the original exchange receipt or upload of an O and A rate from <http://www.oanda.com/currency/converter/> (or another comparable exchange rate site).

For trips up to 7 days: Use O and A rate from the date of arrival in-country. Documentation should be an upload of the website, printed to PDF, showing the rate on the date is required.

Between 7-28 days: One rate should be uploaded for every 7 days in-country (e.g. for a 10 day trip, two rates would be uploaded, one from day 1 and one from day 8; expenses should be converted according to the rate at the beginning of that expense's week.

Over 28 days: One rate should be uploaded for the beginning, middle and end of the trip (e.g. three rates); expenses should be according to the average rate over the length of the trip. Please ensure that the methodology of calculation is clear.

Lost or Missing Receipts

Please consult the receipt chart above for a list of required documentation and categories for which lost and missing receipts will be reimbursed.



Missing or lost receipts for airfare, lodging or rental car must be obtained from the vendor; these expenses will not be reimbursed without documentation.

For required receipts over \$75, missing or lost receipts can be indicated by checking the "no receipt" box in Compass in the Expense Detail – an explanation of why the receipt is missing should be provided in the box. Depending on the amount of the expense, the Business Office or Central AP may request that the vendor be contacted to obtain a copy of the receipt.

By checking this box, the submitter is certifying that the information is truthful, that the receipt was lost or not obtained, and that the expenses have not nor will not be submitted again to Emory University or any other organization for reimbursement or tax purposes.

For charges on personal credit cards, it is expected that the traveler will provide a scanned copy of the personal card transaction. For checks, a copy of the cancelled check (or proof that the check was cashed) will suffice.

Emory, in order to maintain its standing with the IRS, reserves the right to request further information and make the final determination on whether or not the reason and documentation is sufficient for reimbursement.

Miscellaneous Cash Tips

Miscellaneous cash tips (e.g. bellman, porter, valet) do not require a receipt. Daily cash tips should be recorded under the Travel-Other category. Daily miscellaneous cash tips should be combined in one expense line per day and given the merchant name "cash tips".

The "no receipt" box should be checked.

Definitions

n/a

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.90>

Contact Information

Subject	Contact	Phone	Email
Procurement and Payment Services	Customer Care	404-727-5400	actspay@emory.edu

Revision History

- Version Published on: [Sep 27, 2018](#) (*Consolidated travel content*)
- Version Published on: [Aug 31, 2018](#)
- Version Published on: [Aug 20, 2014](#) (*Added "Travel" to the title*)
- Version Published on: [Aug 20, 2014](#) (*Changed a position title*)
- Version Published on: [Apr 08, 2013](#)
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- Version Published on: [Apr 01, 2010](#) (*Original Publication*)