

## Policy 2.90

# Emory Travel and Expense Reimbursement Policy

Responsible Official:

Chief Financial Officer/Chief Procurement Officer

Administering Division/Department:

Procurement Services

Effective Date:

September 01, 2017

Last Revision Date:

March 7, 2023

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## I. OVERVIEW

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#### I.1 POLICY OWNER

The Emory Travel and Expense Reimbursement Policy is managed by the Strategic Procurement department.

#### I.2 POLICY PURPOSE

This **Travel and Expense Reimbursement Policy** (hereafter referred to as “this Policy”) establishes the guidelines, responsibilities, requirements, and authorizations for all who travel on behalf of Emory University. Failure to comply with this policy may result in delay or withholding of reimbursement and/or disciplinary action. The University is not obligated to reimburse or pay for out-of-policy expenses or if the necessary exception authorizations are not provided.

This policy is designated to accomplish the following key points:

- Ensure all travelers have a clear and consistent understanding of policies and procedures for business travel and expenses.
- Provide the appropriate level of accounting & business controls for the company to ensure that expenses are timely reviewed & approved by the appropriate person.
- Ensure travelers are reimbursed for policy compliant and approved business travel and entertainment expenses in a timely manner.
- Enable Emory to manage costs while providing an efficient travel and expense process.
- Ensure compliance with applicable IRS, Federal, State, third party or sponsored accounts rules and regulations. *(Note: Non-compliance with IRS rules and regulations may subject the University and the individual to financial penalties.)*

#### I.3 POLICY PRINCIPLES

##### Reasonableness Guideline

In order to be a good steward of the public trust, members of the Emory community are held to the highest standards of stewardship for the funds that are placed in their trust. 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. Travel and business expenses that do not reflect good stewardship of university resources, are found to benefit the individual at the expense of the university, and/or are deemed excessive or fraudulent, will be subject to further review by the appropriate office (e.g., School/Business Office, CFO, CPO, Audit, HR, etc.).

#### **Superseding Emory's Travel and Expense Reimbursement Policy**

Unless otherwise directed by a sponsoring agency or federal grant, Schools and units are not allowed to supersede the University Travel policy without written consent of the CFO or Chief Procurement Officer. Travel using monies from a federal grant must comply with federal travel regulations as outlined in their individual grant proposals.

#### **Reporting Responsibility**

- The IRS requires all travel expenses to be documented and supported in accordance with an accountable plan like all other business expense reimbursements. The IRS requires Emory to follow the “**Accountable Plan**” rules when making reimbursement, which states that:
  - Expenses must have a direct business connection
  - Expenses must be substantiated with documentation
  - Reimbursement requests must be submitted within a reasonable time
  - Any excess reimbursement or allowance must be returned within a reasonable time frame
- The timely reporting of travel and entertainment expenses is expected from all travelers seeking reimbursement. All expenses should be submitted for review and approval on an Expense Report within ten (10) days after concluding the business activity.

#### **Necessity of Travel**

In order to manage travel expense costs, as well as reduce emissions in compliance *with Emory's Climate Action Plan*, travelers should determine whether the trip is necessary and should consider the complete cost of the trip.

- Can the objective of the trip be accomplished by other means (teleconferencing, webinars, or video conferencing, etc.)?
- The number of attendees should be considered as well. (Is it necessary for multiple staff and faculty members to attend or just one member instead?)

#### **Guidelines for Senior Executives**

Senior Executives traveling to the same destination should weigh the following guidelines against the business needs of the parties and the practicalities of the situation:

- No more than three department chairs should fly together.
- No more than five faculty and staff from the same department should fly together.
- The Chair of the Board and the President should fly separately.
- No more than two cabinet members or deans should fly together.
- A Senior Executive should not fly with more than two direct reports.

## **I.4 ROLES AND RESPONSIBILITIES**

### **Travelers/Cardholders**

Individuals traveling on behalf of Emory University should exercise good judgment when incurring travel expenses. Travelers are responsible for ensuring that expenses comply with applicable policies, are supported by valid receipts and other required documentation and approved authorizations for exceptions are provided. Travelers/cardholders are fully accountable for the travel and expenses even when travel arrangers or proxies are utilized.

#### **Travel Arrangers**

Travel Arrangers are authorized individuals who make travel arrangements on the traveler's behalf and are responsible for complying with applicable policies and procedures.

#### **Preparers/ Proxies**

Authorized individuals who prepare expense reports on behalf of others are responsible for complying with applicable policies and correctly entering travel expenses into the Compass Travel and Expense system. Expense reports must include a clear statement of business purpose, payees, appropriate back-up documentation and the correct allocation of expenses.

#### **Higher Authority Level Approvers**

Higher Authority Level Approvers are assigned by the guidelines set forth in this policy. Higher Authority Level is defined to be a person or office that has supervisory responsibility over the traveler and/or payee of the reimbursement in conjunction with departmental financial administrators. Higher level approvers must ensure that the Expense Report is compliant with this Policy.

No person may solely approve his or her own expense reimbursement, or the expense reimbursement of an individual to whom he or she reports either directly or indirectly.

#### **Cardholder's Manager**

The cardholder's manager, whether they are the department approver, is ultimately responsible for the cardholder's use and reporting requirements.

- The traveler is aware of Emory's Travel and Expense Reimbursement Policy.
- Notify the Corporate Credit Card Program Administrator of any changes in the employee's status, including name change, termination, transfer to another division/department or change in assignment with the University.
- Notify Accounts Payable to report or investigate potential card misuse.
- Assist with any Corporate Credit Card audits or investigations.
- Review the Corporate Credit Card Policy and Travel and Expense Reimbursement policy to understand the programs and their role in the programs.

#### **School and Operating Divisions**

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

## **1.5 POLICY EXCEPTIONS**

There may be unique and valid business needs which require exceptions to the travel policy. Exceptions must meet a valid business need, not simply a traveler preference and must be *approved in advance of the travel*. Each exception request will be reviewed on a case-by case basis and should include the business reason and supporting details. Exception requests must be in writing and accompany the Expense Report with the appropriate approval from the table below.

#### **Exception Approval Hierarchy**

Exception Frequency	Approval needs to be granted by:
One Time Exception to the Policy	Chief Procurement Officer
Ongoing Exception to the Policy	Chief Financial Officer

Policy exceptions apply to:

- Family Member Travel
- Non-Employees Travel
- Sponsored Program Travel

Additional detail on these items is found at the end of the T&E Policy under the “Exception Process”.

## 1.6 TRAVEL PAYMENT OPTIONS

### Corporate Credit Card

Whenever possible, travelers should use a University Corporate Card to pay for travel-related expenses.

The Corporate Credit card may not be used for personal expenses (except incidental expenses that cannot be easily separated from a business charge) .

- The University has responsibility for paying corporate card charges from an approved Expense report directly to the bank.
- The cardholder is personally responsible for repaying Emory University for any/all non-reimbursable corporate card charges that the University paid directly to the bank and any/all finance charges and late fees.
- Misuse of the Corporate Credit Card may result in disciplinary action, up to and including termination of employment.

### Personal Credit Card

If the traveler does not have a University Corporate Credit card, a personal credit card should be used.

### Travel Advances

A **Travel Advance** is a pre-payment of funds, disbursed via direct deposit, to an individual to be used in the future for an authorized trip, project, or event. The minimum amount for a Travel Advance is \$50. Requests must be submitted through the Cash Advance form in the Compass Travel and Expense Center. *Accounts Payable reserves the right to accept or reject a Travel Request.*

#### ***Issuance of Travel Advances***

- Travel Advances can only be issued to Emory faculty and staff; students and non-employees are not eligible for travel advances.
- Travel Advances will not be issued to individuals whose Corporate Cards have been cancelled due to misuse.
- Travel Advances should only be requested when other payment options are not feasible; no earlier than 20 business days and no later than 5 business days before departure.
- Travel Advance requests must include a detailed breakdown of the anticipated expense and an explanation as to why other payment options cannot be used.
- Travel Advances require a Department Level approval before being issued.

- All Travel Advances must be accounted for by submitting an Expense report upon completion of the trip, in accordance with this Policy. Any unused funds must be returned to Accounts Payable, via check, **within 10 days**.

Special circumstances that may require an extended period of time for submitting Travel Advance documentation include:

- Extended personal illness
- Death in the family
- Unanticipated leave of absence
- Extended International travel

The special circumstances must be documented on the Expense Report. Notify Accounts Payable that the Travel Advance might be outstanding beyond the normal end date of the trip.

#### ***Non-Compliance of Travel Advances***

Failure to account for a Travel Advance or return any excess funds within four months (120 days) will result in the following actions being taken:

- Unreconciled advances will be treated as taxable income and included on the traveler's W-2.
- Future Travel Advance requests will be denied.
- Disciplinary and/or collection action may be taken.

#### ***Non-Allowable Expenses for Travel Advance Funds: (See exception) \****

- Airline Tickets/Train Tickets
- Expenses that can be charged to the corporate credit card or on a personal credit card. For example:
  - Conference Registration Fees
  - Hotel Deposits
  - Meals
  - Other Ground Transportation

*\*Exception: For International travel, travel advances can be used for other expenses. A budget for the anticipated expenses is required.*

#### **Check/Foreign Draft**

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

## **II. APPLICABILITY**

### **II.1 POLICY SCOPE**

This Policy applies to faculty, staff, students, and non-employees traveling on behalf of Emory University and seeking reimbursement or payment for travel-related expenses from Emory University's funds, regardless of the funding source.

## **III. POLICY DETAILS**

## TRAVEL GUIDELINES

### III.1 AIR TRAVEL

Travelers should use good business judgement and choose the lowest cost flight that reasonably meets the business requirement.

#### **Booking Airfare through Emory's preferred Air Travel Provider**

All air travel should be arranged by using *Emory's preferred Air Travel providers* (except for 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.
- This also ensures that Emory takes full advantage of corporate emergency travel services as a benefit of our faculty and staff.

#### **When Booking travel:**

- Reservations should be made in advance, ideally 21 days or more, to ensure the most convenient and cost-effective fares. Transaction fees associated with business travel reservations are allowable.
- Emory's preferred travel agency information can be found here:  
<https://finance.emory.edu/home/procurement/travel/index.html>

#### **Approved fares or fare classes**

Emory allows the booking of certain types of low cost, basic economy fares.

- These are fare classes such as no-seat assignment discount fares or consolidator fares.
- These fares have a higher risk of travel disruption which could infringe on the traveler's business matters and cause additional expense.
- Travelers are responsible to research the airline ticket restrictions prior to booking these fares because rules differ from airline to airline and can be changed at any time.

#### **Additional Air Travel Considerations**

##### **Travel Extension**

Additional expenses associated with travel extension intended to save costs (e.g., a Saturday night stay for domestic travel), may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip (provided that the expenses incurred were in compliance with this policy). Such expenses, which include lodging, car rental, and Meals & Incidental Expenses (subject to the reimbursement caps) incurred within the vicinity of the business destination, shall not exceed the amount the University would have paid had the traveler not extended the trip.

##### **Indirect route**

Obtaining advance approval is suggested when a traveler takes an indirect route or interrupts travel by a direct route, or other than University business. Any resulting additional expense shall be borne by the traveler.

- The reimbursement of expenses shall be limited to the actual costs incurred or the charges that would have been incurred via a usually traveled route, whichever is less.
- The cost comparison should be based on what Emory would have paid, which can be obtained by contacting Emory's preferred travel agency for a quote prior to or at the time of booking the trip.

- Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

### Airfare Exceptions

- **Airfare Upgrades**  
Requests for airfare upgrade exceptions should be submitted *in writing prior* to booking the airfare. The requests should be submitted on the **Airfare Upgrade Exception Form**, found at [https://finance.emory.edu/home/travel/Airfare\\_Upgrade.pdf](https://finance.emory.edu/home/travel/Airfare_Upgrade.pdf).
- **Sponsored Travel**  
Sponsored travel may have additional restrictions. Consult with your RAS representative to review the exceptions of your award. (For example, first class fares are permissible if allowed by the sponsoring body.)

### Reimbursable/Non-Reimbursable Airfare Expenses

#### *Reimbursable*

#### Less than four (4) Hours of Continuous Flight Time

- **Coach/Economy Class Tickets**

*(Note: Travelers who elect to fly in Business/First Class for continuous flights that are less than four hours without a properly approved **Airfare Upgrade Exception Form** will only be reimbursed for, or payment made for, the least expensive coach fare available based on a 21-day advance purchase estimate for that same route. If documentation is not provided reflecting that cost estimate, Accounts Payable will not reimburse or pay.)*

#### Four (4) Hours or more of Continuous Flight Time

- **Coach/Economy Class Tickets**
- **Upgraded Seating Fees**  
Upgraded/premium economy, such as Economy Comfort + is allowable on flights of four or more hours of continuous flight time. This includes:
  - Premium Economy
  - Economy Comfort
  - Aisle Seats
  - Exit Row Seats
  - Upgrades
  - Upgradable fares
  - Business Tickets

#### *Non-Reimbursable*

#### **First Class Tickets**

First class tickets are not allowable without granted exception. \*



*\*(Note: Exception for first class tickets for flights greater than 4 hours are allowed only when business class seats are unavailable on the route. Direct point-to-point travel is required.)*

#### **Frequent Flyer Mile Purchases**

Tickets or upgrades purchased with frequent flyer miles are not reimbursable.

#### **Charter or Private Planes**

Travel on charter or private planes is not reimbursable or payable, unless a specific exception exists as pre-approved by the President, one of the three Executive Vice Presidents, University CFO, Senior Vice President or a Dean.

### **Non-Refundable/Refundable Tickets**

#### ***Non-Refundable Ticket for a Cancelled Trip***

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 they 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 toward a future business trip to mitigate any financial loss to the funding source.
- It cannot be applied towards a personal trip.
- The Traveler has a year in which to apply the unused ticket to future Emory business travel (in most cases).

#### ***Refundable Ticket for a Cancelled Trip***

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 Emory's approved agency or airline in advance if they must cancel the trip.

### **Unused Airline Tickets**

Travelers are encouraged to rebook unused tickets whenever possible.

## **III.2 RAIL TRAVEL**

### **Booking Rail Travel**

Rail Travel is allowed but approval will need to show the cost-savings in comparison to a comparable airline ticket, priced at least 21 days in advance of the travel date. Rail travel may be used without prior approval for travel between the following locations (or their interim destination as applicable along the Amtrak Northeast Corridor.

#### ***Amtrak Northeast Corridor:***

- Washington D.C. to Philadelphia
- Philadelphia to New York City
- New York City to Boston

Roomette (a small, private compartment for one on a sleeping car) may be booked for overnight travel, with approval.

## Reimbursing Rail Expenses

### *Reimbursable*

#### **First Class Rail**

- First Class Rail is only reimbursable up to the cost of a coach ticket.
- Exceptions require written pre-approval by the President, one of the three Executive Vice Presidents, a Senior Vice President, the CFO or the Chief Procurement Officer.
- The approval must be accompanied with the Expense Report to be reimbursed.

## **III.3 GROUND TRAVEL**

Emory University reimburses employees for ground transportation while traveling on University business. The most economical mode of ground transportation should be used to and from air, bus and rail terminals. Travelers may rent a car at their destination, but public transportation and shuttle services should be considered.

## **Rental Vehicles**

### Booking Rental Vehicles through Emory's Preferred Travel Agencies

- Travelers should book through the University's preferred travel agencies to ensure appropriate insurance coverage.
- Individuals renting vehicles while traveling on behalf of the University must have a valid driver's license.
  - Travelers should be aware that only listed drivers are covered by insurance and there are additional charges for additional drivers to be eligible to drive rental cars.
  - Travelers must make sure that all potential drivers are listed and note that if the additional drivers are not employees, the *additional* cost is not reimbursable.
- The size of the rental vehicle should be consistent with the number of travelers.
  - **Full-size** vehicles are acceptable for **one or two** travelers.
  - **Minivans and SUVs** are acceptable for **3 or more** travelers.
- Travelers must refuel the vehicle prior to returning it to avoid excessive refueling fees.

### Rental Vehicle Insurance

- **Domestic Travel**  
Travelers should **decline** the loss damage waiver (LDW/CDW) option, supplemental liability coverage, personal accident insurance (PAI) and other insurance options while conducting business in the U.S., U.S territories, Puerto Rico, and Canada.
- **International Travel**  
Travelers should **accept** the loss damage waiver (LDW/CDW) option, supplemental liability coverage, personal accident insurance (PAI), liability and physical damage and other insurance options in all other locations outside the U.S., U.S territories, Puerto Rico, and Canada.

### Reimbursable/Non-Reimbursable Rental Vehicles Expenses

#### *Reimbursable*

- Rental costs which include daily rental fees, local and state taxes, GPS rental, concession fees, gas and drop-off fees. (*Note: Travelers will be reimbursed for actual gas charges only and cannot request mileage reimbursement when traveling in a rental car.*)
- Advanced fuel purchase via a rental agency. However, travelers should only elect this option if auto travel is expected to consume the large majority of the fuel tank.
- International vehicle insurance.

***Non-Reimbursable***

- Domestic vehicle insurance
- Fueling fees
- Satellite Radio

## **Personal Vehicles**

Personal Vehicle use is allowed when it is less expensive than other options. Approval will need to show the cost-savings in comparison to the lowest airfare to the destination, priced at least 21 days in advance of the travel date.

Faculty/staff may elect to use personal vehicles for business purposes if it is:

- Less expensive than other option (e.g., airfare, vehicle rentals, taxis, etc.) \*
- Saves time
- Saves shipping expenses if the traveler is transporting items rather than shipping them

### **Personal Vehicle Insurance**

- It is the personal responsibility of the driver to determine that the personal vehicle driven carries adequate insurance coverage for the driver and any passengers.
- The vehicle owner's insurance policy will be responsible for damage to the vehicle and property and occupants.

### **Reimbursing Personal Vehicle Expenses**

Drivers are reimbursed for **actual miles traveled\*** as indicated by supporting documentation (e.g., Google Maps or MapQuest mileage calculations). The mileage reimbursement rate is determined yearly by the IRS. This personal mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation, and gas.

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

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

## **Emory Shared Cars**

The general use of Emory's shared car program is considered a personal expense. The cost of the shared car program membership **will not** be reimbursed or paid for. 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:

1. Mileage driven multiplied by the current IRS mileage rate, or
2. Hourly rate for the use of the shared car

### **Ridesharing Services (Uber, Lyft, etc.), Limousine, Shuttle Services**

- Ridesharing Services, limousines or shuttle services should be used when they are less expensive than alternative means of ground transportation or when there are convenience or safety issues that justify the additional cost.
- When traveling with others, it is often more economical to coordinate travel times and share a limousine or shuttle service.
- Attach the detailed valid business reason to the reimbursement request.

#### **Example of Reimbursable Mileage:**

Mileage Calculation Examples	Example 1	Example2
Home to Airport	50 miles round trip	12 miles round trip
Home to 'normally assigned work location'	20 miles round trip	20 miles round trip
Difference	30 miles round trip	-8 miles round trip
<b>Reimbursable Amount</b>	<b>30 miles reimbursable</b>	<b>Nothing is reimbursable</b>

<b>EXAMPLES OF MILEAGE REIMBURSEMENT</b>	
<b>PERSONAL CAR USE - Commuting</b>	<b>REIMBURSABLE?</b>
Between home and usual place of business	No
Between buildings on campus	No
Between Emory campuses	Yes
To/From Airport	Yes
For local travel for authorized activities (e.g., training)	Yes
For non-local travel for authorized activated (e.g., business trip)	Yes

### **III.4 INTERNATIONAL TRAVEL**

All general policies pertaining to domestic travel apply equally to foreign travel. Actual costs are reimbursable, to the extent reasonable and necessary, provided adequate documentation is submitted with the travel reimbursement request.

#### **International SOS**

When using Emory's preferred travel agency, Emory 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 when traveling abroad on University business or sponsored activities. If the traveler has seven personal days before or after the meeting is included, they are also covered. All Emory faculty, staff, students, and family members traveling with a University Traveler are also covered by ISOS. *(Note: ISOS is NOT health insurance.)*

#### **Prior to Making Travel Plans:**

- ✓ **Check Country Restrictions**

Travelers must confirm through Emory's ISOS website that the country they are traveling to does not currently have restricted coverage due to political unrest, medical restrictions, or other restricted reasons. Emory may prohibit travelers on Emory-funded or Emory-sponsored travel from going to certain countries.

✓ ***Check Country Travel Information***

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.

**Making Travel Plans:**

✓ ***Book Airfare and Accommodations:***

Book airfare through Emory's preferred travel agency after obtaining necessary department approval for your travel. Emory's travel agency can assist in booking accommodations in many international destinations.

✓ ***Set up User Profile:***

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.

- ***If booked through an Emory Travel Provider:***
  - Itineraries are automatically uploaded
- ***If not booked through an Emory Travel Provider:***
  - Itineraries must manually be entered by the Traveler
  - Additional side trips and supplemental information should be included

✓ ***Understand how Insurances will work, if needed:***

Travelers must ascertain how the following insurances will work if an incident occurs in the country or countries they plan to visit:

- ***Emory's Worker's Compensation Insurance***
  - Occupational Injury Management; (404) 686-8587
- ***Personal Medical Coverage***
  - Human Resources Benefits Department; (404) 727-7613

✓ ***Review Immunization Needs:***

Review immunization needs well in advance, allowing enough time for certain vaccines to take effect.

✓ ***Review Special Health Requirements:***

For guidance about special health requirements, considerations, and /or quarantines:

- ***Emory Travel Well Center;*** (404) 686-5885

✓ ***Prepare for your Financial Needs:***

Notify Accounts Payable of your travel so they can work with the bank to avoid having your account frozen for suspected fraudulent activity. Or you can contact JP Morgan Chase directly and let them know of your upcoming travel. They can put a note on your account that lets them know that non-routine charges may be incurred on the card based on the location of the charges.

**While Traveling:**

✓ ***Accidents, Thefts, and Other Safety Issues***

Accidents, thefts, and other crimes while traveling on University business must be reported immediately to the proper authorities, consistent with state/local laws. In addition, report issues to your home department as soon as possible.

#### **After Your Trip**

To receive reimbursement for out-of-pocket expenses during your travel or to pay your corporate credit card, complete an online expense report in Compass.

### **III.5 LONG-TERM/SABBATICAL TRAVEL**

If an individual's travel assignment is expected to last longer than 12 months, expenses for meals, lodging, and other living expenses cannot be considered non-taxable business expenses. The IRS assumes that the traveler has moved his/her tax home to a new place of employment and treats the meals, lodging, and other living expense as personal expenses. Reimbursements of personal expenses will be reported as additional compensation subject to tax withholding. This is true for all expenses incurred during the entire period, not just those incurred after the 12-month period.

### **III.6 LODGING**

#### **Booking Lodging through Emory's Preferred Travel Agencies**

- Travelers should use Emory's travel agency for hotel booking whenever practical.
- The cost of lodging should be kept to a minimum by requesting standard (non-Club, non-Suite) accommodations, whenever possible. The IRS states that expenditures for lodging cannot be lavish or extravagant.
- Airbnb is an acceptable lodging accommodation, if the total cost is less expensive than a hotel stay in a standard, single occupancy room.
- The University does not allow schools and units to limit reimbursement of hotel expenses
- Travelers will not be reimbursed for "no show" charges except under extenuating circumstances, which must be documented in the expense report.
- If staying at a **conference hotel**, the traveler should book the pre-negotiated conference rate. If that rate has been sold out, then the next lowest rate available should be booked.
- If staying at a **private residence**, travelers may offer gratuities to the host. Travelers may be reimbursed up to a maximum of \$100 for extending a token gift or meal as a gesture of appreciation to the host. A "cash payment" cannot be made 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 meals cannot exceed \$100 per person.

#### **Allowable Lodging Expenses**

- A single-occupancy room rate
- In-room business telephone calls
- Reasonable calls home
- Internet access
- Luggage storage
- Tips for service (up to 20%)

#### **Booking Exceptions**

Exceptions for booking must be approved by the AVP of Strategic Procurement.

### **III.7 MEALS**

The university pays directly or reimburses individuals for expenses that are necessary and appropriate to conduct university business: Although Emory has not defined specific dollar thresholds to the daily meal allowances (breakfast, lunch, dinner, and snacks), it is expected that the **Reasonableness principle** will be applied.

There are two types of meals that constitute reimbursable business expense: Individual Meals and Business Meals.

#### **Individual Meals**

Individual 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. The cost and frequency of meals must still be deemed reasonable. Meals may be submitted for reimbursement as actual expenses with receipts or as a per diem for the entire trip. Mixing of per diem and actuals for the same trip is not allowed.

#### **Business Meals**

Business meals are defined as meal expenses incurred when conducting Emory business. The business meal must have a business purpose that is connected to the university mission and clearly documented with appropriate backup to meet policy requirements.

Meals with other Emory employees should be considered personal expenses unless one or more of the following situations occur:

- A non-Emory employee is also present, and business is being conducted.
- The meal is in honor of an Emory employees' beginning or ending of employment at Emory or other significant Emory or professional achievement.
- 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.*)
- Rare or atypical instances where, with the approval of a supervisor, employees may work during normal meal breaks with other employees (e.g., work lunches).
- Situations where the employee has worked well past their average workday and has approval by their leader to purchase an evening meal.
- When multiple employees are involved, the highest-ranking employee of the hosting organization should incur the expense and submit it for reimbursement.
- Tips should not exceed 20%.

Meal expenses of a spouse, family member or persons not directly connected to the business purpose of the meal are not reimbursable. Such expenses are only allowed if the person has a position with the university and is making a significant contribution with Emory's mission. Exceptions to this policy are rare and must be approved in advance of the event (in writing) by the appropriate authorizing Emory leader.

#### **Actual Meal Costs vs. Per Diem**

The University does not allow schools and units to limit reimbursement of meal expenses.

#### ***Domestic***

- Domestic travelers may claim actual and reasonable costs accompanied by receipts.
- Domestic travelers may ***only claim per diem if their trip exceeds 7 days/6 nights.***

#### ***International***

- International travelers may report actual costs or a daily per diem using the per diem rate set by the U.S. State Department.

#### **Alcoholic Beverages**

- Alcoholic beverages, as identified on the meal receipts, must be accounted for separately from meal expenses on the Expense Report for proper tax reporting.
- Alcoholic beverages are charged to their own account code.
- For non-federal or contract activity, the federal government has mandated that no alcohol may be charged as either a direct or indirect expense of federally sponsored projects. This mandate means that under no circumstances should alcohol be charged directly to a federal grant or contract account.

## **POST TRAVEL GUIDELINES**

Expense reports are for Employee reimbursements only. To reimburse students/guests, you must use the AP Payment Request.

### **III.8 COMPLETING THE EXPENSE REPORT**

Travelers are required to submit a completed Expense Report for all expenses related to a business trip. Compass allows you to easily create an Expense Report for Personal Funds or charges made on the Emory Corporate Credit Card. To enter an Expense Report for yourself, or on behalf of another, please refer to the following job aid for instructions: "How do I Create an Expense Report?":

<http://online.flipbuilder.com/qsea/buaf/#p=1>.

No matter who fills out and approves the form, the traveler is responsible for its preparation, accuracy, and compliance with University policy (or grant or contract terms).

#### ***Note the following:***

- **When completing fields on the expense report:**  
Certain Information is required by the IRS as noted below:
  - **Business Purpose:** Tax laws require this for all business expenses. Explain the business purpose and the date of the trip(s).
  - **Entertainment Expenses (almost always meals):** Include the name of the guest(s), nature of the meeting, and its relationship to Emory's business interests.
    - **If <10 attendees:** Provide attendees' names, titles affiliation and the business purpose
    - **If ≥ attendees:** Provide total counts of attendees and the business purpose
- **When pre-paying a Trip**  
Travelers who pre-pay airfare, registration, hotel deposits, etc., with their corporate credit card should submit an Expense Report as soon as those charges hit their wallet and not wait until the completion of the trip. This will help mitigate late fee charges.
- **When Personal Funds are Used:**



- Each expense should be listed separately on the Expense Report supported by an acceptable receipt.
- The expenses should not be bundled together or added together into one lump sum when completing the Expense Report.
- **When Seeking Reimbursement from more than one party:**
  - 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 and/or additional explanations must accompany the 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 an expense be reimbursed or paid for by more than one party.
- **When Expenses are incurred by a Group**

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.
- **When the Traveler is on an Extended Trip**

Long-term travelers are not exempt from the expense reporting and documentation requirements for the corporate card reconciliation process.

  - It is the responsibility of the cardholder to make arrangement in advance of the extended trip with the appropriate school or unit business officer to ensure that Emory's Travel and Expense Policy expectations are met.
  - Arrangements should be made to handle the credit card receipt process (e.g., scanning, photographing, and emailing receipt images, etc.) to ensure that a copy of the receipt is provided to the cardholder's proxy to meet the policy deadlines.

### III.9 EXPENSE REPORT DEADLINES

Generally Accepted Accounting Standards (GAAP) require that expenditures be reported in the fiscal year in which the expense was incurred. To facilitate timely reimbursement or payment and cost center reporting in the proper period, properly approved and documented payment requests or reimbursements should be submitted via an Expense Report to Accounts Payable as follows:

#### Completed Trips

Submit a completed Expense Report for all expenses related to a business trip **within 10 days after** concluding the business activity. (*Requests for reimbursement of personal funds used will only be considered after completion of the trip.*)

Special circumstances\* that may require an extended period for submitting completed Expense Reports include:

- Extended personal illness
- Death in the family
- Unanticipated leave of absence
  - Extended International travel

\*The special circumstances must be documented on the Expense Report.

#### **Completed Trips Crossing Fiscal Periods**

Submit a completed Expense Report for all expenses related to a business trip **within 10 days after** concluding the business activity.

#### **Completed Trips Completed during Prior Fiscal Periods**

Reimbursement requests made during a current fiscal year resulting from travel expenses incurred in a previous fiscal year should not be submitted to Accounts Payable without the extenuating circumstances for the submission delay noted.

### **III.10 CALCULATING EXPENSES ON THE EXPENSE REPORT**

Depending on the nature of your expense report, you can use either actual costs or per diem rates in calculating your expense reimbursement.

#### **ACTUAL COST**

Actual cost is the exact dollar amount of the item(s) purchased.

- Travelers can expense their personal meals according to actual and reasonable costs accompanied by required documentation.
- Any missing required receipts for meals require that the “missing receipt” box be checked with the Expense Report, unless a daily per diem will be claimed for the entire trip in lieu of receipts.

#### **PER DIEM**

Per Diem is the reimbursement or 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 and cannot be reimbursed separately. **The traveler cannot mix per diem and actual meal & incidental expenses on the same trip.** The department can elect to use *lower* per diem rates if the actual expenses are significantly lower than the per diem (determined by the department). Do not jeopardize the safety of the traveler for lower per diem rates, however.

- When using per diem, travelers should use personal funds to pay for meal expenses and not use the Emory Corporate card.
  - When personal funds are used for individual meals, each separate expense and receipt must be itemized on the Expense report with the merchant’s name, date and supporting receipts.
  - No bundling or totaling of individual meals into one lump sum for the day or trip is allowed, except for Expense reports for international travel when the per diem is not being used.
- 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.

#### **Who establishes the Per Diem Rates?**

- **The General Services Administration (GSA)** establishes per diem rates for destinations within the lower 48 Continental United States (CONUS).
- **The U.S. State Department** establishes the foreign rates (for example, Canada, Spain, Japan). They publish the **Foreign Per Diem Rates in U.S. Dollars** the first of every month for reimbursement of U.S. Government civilians traveling on official business in foreign areas.

- **The Department of Defense (DOD)** establishes non-foreign rates which includes Alaska, Hawaii, and all U.S. Territories.

#### **Where do you find the Foreign Per Diem Rates in U.S. Dollars?**

Click here to see the breakdown of rates by meals and incidentals:

[https://aoprals.state.gov/web920/per\\_diem.asp](https://aoprals.state.gov/web920/per_diem.asp).

The schedule can be sorted by *Location* and *Allowance Type*. Emory University only reimburses the **M&IE Rate** listed under the **M&IE column** in the schedule, not the Maximum Per Diem Rate.

#### **When can Per Diem be used?**

Per diem may be used, in lieu of actual expenses, in the case of:

- **International Business Travel**
- **Domestic Travel:**
  - ✓ Less than 7 days/6 nights only when guests visiting Emory are from more than 50 miles away (*see section Per Diem for Guests*)
  - ✓ Equal to or greater than 7 days/6 nights\*\*

*\*\*Note: It is the choice of the traveler for trips equal to or greater than 7 days/6 nights to choose either per diem rates or actual costs (supported by receipts). You cannot use both.*

- ✓ The sponsored award requires the use of domestic per diem (written documentation from the agency will be required with the Expense report)

#### **What is the applicable per diem rate to use?**

The applicable per diem rate for each day of travel shall be determined by the travel status and location of the traveler at 12 a.m.

##### **Location at 12 a.m. Midnight**

###### ***Examples:***

- If a traveler is in Lima, Peru at 12 midnight, the per diem rate for that days should be that of Lima, Peru.
- If the traveler starts the day in Tokyo, Japan and is in Singapore at midnight, the Singapore rate should be used.

##### **Location Not listed in the Per Diem Schedule**

- 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 as suburb.

#### **MEAL EXPENSES**

Travelers *should not* use the Corporate card for per diem meals. Meals include:

- Expenses for breakfast, lunch, and dinner and related tip and taxes
- Excluded are entertainment expenses and any expenses incurred for other people \*

#### **Per Diem Rates Reduction**

The per diem rate should be reduced for prepaid meals, meals provided by another entity, or meals provided during air flight (see chart noted below for reduction percentages).

*\*Note: 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 that they reduce the daily per diem amount for that meal by the pre-determined percent allocation.*

Meal Per Diem Reduction Percentages			
Type of Meal	Breakfast	Lunch	Dinner
Non-Sponsored	25%	25%	50%
Sponsored	20%	20%	60%

*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).*

- In rare cases, when the maximum limit is significantly exceeded, written justification may be required to be included with the Expense Report at the discretion of the Chief Business Officer or his/her designee.
- Tips should not exceed 20%.

#### **INCIDENTAL EXPENSES**

Incidental expenses are expenses for 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. These expenses are included in the Department of State per diem rate.

#### **LODGING EXPENSES**

Lodging expenses are not based on per diem rates and require actual receipts.

#### **TRANSPORTATION EXPENSES**

Transportation expenses are 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.

#### **LENGTH OF TRIP**

##### ***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.

##### ***For Trips Between 7-28 days:***

- One rate should be uploaded for every 7 days in-country. Example, 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.

##### ***For Trips over 28 days:***

- One rate should be uploaded for the beginning, middle and end of the trip (i.e., three rates).
- Expenses should be according to the average rate over the length of the trip.

**PER DIEM RECEIPT REQUIREMENTS**

- **International Business Travel**  
 No receipts are required for meals or incidentals when per diem is used. Other types of expenses (e.g., lodging) require receipts.
  
- **Domestic Travel:**
  - No receipts are required for meals or incidentals **when per diem is used**. Other types of expenses (e.g., lodging) requires receipts
  - Receipts are required for all expenses when actual costs are used and not per diem.

**PER DIEM FOR GUESTS**

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

<b>REIMBURSING GUEST USING DOMESTIC PER DIEM</b>		
<b>Can Domestic Per Diem be Used?</b>		
<b>Category</b>	<b>YES/NO</b>	<b>Detail</b>
Under 50 Miles	No	Reimburse guests using actual expenses
50 Miles or Greater	Yes	Domestic per diem can be used
Meals	YES	Participants must follow all other per diem policies, including reducing the per diem for meals provided on site.
Lodging	No	Reimburse guests using actual expenses
What Per Diem Rate do we use?		The allowable Per Diem rate would be linked to the current Meals & Incidental Expense (M&IE) rate for zip code 30322, found at <a href="http://www.gsa.gov/portal/content/104877">www.gsa.gov/portal/content/104877</a>

**FOREIGN CURRENCY CONVERSION**

The methodology for calculating the final conversion rate on travel expenses should be clear from the documentation that is uploaded. If it is not clear to the users, the Expense Report may not be approved.

<b>FOREIGN CURRENCY CONVERSION BACK UP SUPPORT</b>	
<b>Expense Incurred on</b>	<b>Backup Required</b>
<b>Emory Corporate Card</b>	No additional documentation is required; Expenses import into the wallet in US currency.
<b>Personal Credit Card</b>	Copy of the personal credit card statement which shows converted purchase amount in US Dollars 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.
<b>Cash</b>	Expenses in cash require either the original exchange receipt or upload of an <b>O and A Rate</b> from <a href="http://www.oanda.com/currency/converter/">http://www.oanda.com/currency/converter/</a> (or, you can use another comparable exchange rate site).

**PER DIEM QUESTIONS**

If you have questions regarding the per diem rates, please contact the Office of Allowances.

**Office of Allowances**

Bureau of Administration  
 U.S. Department of State  
 Washington, DC 20522-0104  
 Telephone: (202) 663-1121  
 E-mail: [AllowancesO@state.gov](mailto:AllowancesO@state.gov)

**III.11 RECEIPT REQUIREMENTS**

Please consult the **Receipt Requirement Chart** for a list of required receipts.

**Required Receipt Information:**

Acceptable Receipts must contain the following:

- Transaction Date
- Merchant Name
- Item Purchased
- Service Provided
- Dollar Amount
- Form of Payment Used
- Indication that the amount paid was by the person requesting reimbursement

Some expenses require an itemized receipt for reimbursement whereas others only require a summary receipt.

- **Itemized Receipt**  
This type of receipt shows each individual item purchased, including the total.
- **Summary Receipt**  
This type of receipt only shows the TOTAL of the item purchased.

<b>Travel Receipt Requirements</b>				
Expense Type		Receipts Required by Payment Method		
Type/Account	Expense Description	Corporate Card	Personal Card*	Cash**
<b>Airfare</b> Dom: 56100 Int'l: 53030	Airfare - Tickets	Detailed Itinerary (Showing amount and Agency used)	Detailed Itinerary (Showing amount and Agency used)	Detailed Itinerary (Showing amount and Agency used)
<b>Vehicles</b>	Vehicle - Rental	Rental Agreement with return receipt	Rental Agreement with return receipt	Rental Agreement with return receipt
Auto Rental/Fuel:	Vehicle – Fuel for Rental	<\$75 – No Receipt ≥ \$75 – Receipt	<\$25 – No Receipt ≥ \$25 – Itemized Receipt	<\$25 – No Receipt ≥ \$25 – Itemized Receipt
Domestic: 56100	Vehicle – Personal Mileage	<\$25 Roundtrip* – No Mileage Calculation	<\$25 Roundtrip* – No Mileage Calculation	<\$25 Roundtrip* – No Mileage Calculation
International: 56030	*Mileage calculation: By MapQuest/Google Map	≥ 25 – Roundtrip* - Mileage Calculation	≥ 25 – Roundtrip* - Mileage Calculation	≥ 25 – Roundtrip* - Mileage Calculation
	Vehicle – Taxi/Parking/Shuttle	<\$75 – No Receipt ≥ \$75 - Receipt	Itemized Receipt	Itemized Receipt

<b>Lodging</b>	Domestic: 56100 International: 56030	Itemized Folio	Itemized Folio with \$0 bal. or copy of personal card statement & Hotel Folio	Itemized Folio with \$0 balance; Cash receipt required
<b>Meals</b> Domestic: Individual: 56505 Bus Group: 56505 International Individual: 56030 Bus Group: 56505 Per Diem 56121	Meals - Individual	<\$75 – No Receipt ≥\$75 -Itemized Receipt	<\$25 – Summary Receipt ≥\$25 -Summary & Itemized Receipt	<\$25 – Summary Receipt ≥\$25 -Summary & Itemized Receipt
	Meals - Business/Group	<\$75 – No Receipt ≥\$75 -Itemized Receipt	<\$25 – Summary Receipt ≥\$25 -Sum. & Item. Rct.	<\$25 – Summary Receipt ≥\$25 -Sum. & Item. Rct.
	If < 10 attendees	Provide attendees’ names, titles, affiliation and business purpose for backup		
	If ≥ 10 attendees	Provide total count of attendees and the business purpose for backup		
	Meals -Alcohol 56122	<\$75 – No Receipt ≥\$75 -Itemized Receipt	<\$25 – Summary Receipt ≥\$25 -Summary & Itemized Receipt	<\$25 – Summary Receipt ≥\$25 -Summary & Itemized Receipt
Meals -Domestic* and International – Per Diem <i>Optional for trips ≥7 days</i>	Print out one effective rater per location for dates traveled from State Department website	Print out one effective rater per location for dates traveled from State Department website	Print out one effective rater per location for dates traveled from State Department website	
<b>Registration Fees</b>		<\$75 – No Receipt ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Entertainment</b>		<\$75 – No Receipt ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Travel -Other</b> (Tips/Gratuities)	Domestic: 56100 International: 56030	<\$75 – No Receipt ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Baggage</b>	Dom: 56100/Int 56030	Itemized Receipt	Itemized Receipt	Itemized Receipt
<b>Lost Receipts for:</b>	Air, Lodging, Rental Veh.	Any missing or lost receipts must be obtained from the vendor to be reimbursed.		
<b>Lost Receipts for other expenses</b>	> or = to \$75	Check the “no receipt” box on the Expense report in the Expense Detail section. An explanation of why the receipt is missing should be provided in the box. Depending on the amount of the expense, a receipt may be required.		
<b>* Charges on Personal Cards</b>		Backup should include a scanned copy of the personal card transaction receipt or a copy of the cardholder’s credit card statement identifying the charge.		
<b>**Charges paid with Cash</b>		Backup should include a copy of the cancelled check (proof the check was cashed).		
<b>Summarized Receipts</b>		This type of receipt only shows the TOTAL of the item purchases.		
<b>Itemized Receipts</b>		This type of receipt shows each individual item purchased, including the total.		

<b>Additional Receipt Requirements</b>				
Expense Type		Receipts Required by Payment Method		
Expense Type	Account	Corporate Card	Personal Card*	Cash**
<b>Advertising/PR Recruiting</b>	62490	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Audio Visual Services</b>	52720	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Books/Periodicals/Journals</b>	57400	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Catering – Alcohol</b>	56122	<\$75 – No Receipt; ≥\$75 - Receipt	<\$25 – Summary Rct. ≥\$25 -Summary & Itemized Receipt	<\$25 – Summary Rct. ≥\$25 -Summary & Itemized Receipt
<b>Catering – Food</b>	56515	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Cell Phone Charges</b>	82450	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Conference Registration</b>	56410	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Copy and Printing Costs</b>	62460	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Corporate Card Fees</b>	56100	No receipt required; Justification for expense required.		
<b>Courier Fees</b>	52190	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt

<b>Entertainment</b>	56500	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Field Research</b>	68268	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Freight/Shipping</b>	62430	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Gas: Emory Owned Vehicle</b>	53650	<\$75 – No Receipt; ≥\$75 - Receipt	<\$25 – Summary Rct. ≥\$25 - Itemized Rec.	<\$25 – Summary Rct. ≥\$25 - Itemized Rec
<b>Gifts – Employee*</b>	58010	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Gifts – Nonemployee</b>	55040	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Human Subject Exp</b>	68715	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Internet/WIFI - Domestic</b>	56100	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Internet/WIFI – Int’l</b>	56030	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Laundry Service-Nontravel</b>	52613	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Laundry Service-Domestic</b>	56100	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Laundry Service-Int’l</b>	56030	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Living Allowance</b>	56130	Itemized	Itemized Receipt	Itemized Receipt
<b>Maintenance &amp; Repair</b>	72500	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Mileage on Personal Auto</b>	56105	Under \$25 roundtrips or Emory to/from Oxford – NO Mapquest. Over \$25 roundtrip – Mapquest.		
<b>Parking – Domestic</b>	56100	<\$75 – No Receipt; ≥\$75 - Receipt	<\$25 – No Receipt ≥ \$25 - Receipt	<\$25 – No Receipt ≥ \$25 - Receipt
<b>Parking – International</b>	56030	<\$75 – No Receipt; ≥\$75 - Receipt	<\$25 – No Receipt ≥ \$25 - Receipt	<\$25 – No Receipt ≥ \$25 - Receipt
<b>Permit Fees</b>	77236	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Photographic Services</b>	52660	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Professional Development</b>	56420	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Professional Fees</b>	52190	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Professional Licenses</b>	58235	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Professional Org. Dues</b>	58210	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Promotional Items</b>	52810	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Publishing Expenses</b>	62470	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Recruiting Events</b>	56340	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Recruiting Faculty/Staff</b>	56300	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Recruiting Student</b>	56330	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Shipping/Mailing/Stamps</b>	62440	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies – Computer</b>	53210	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies – Hosted Software</b>	52665	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies – Lab/Research</b>	53300	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies – Lab/Instructional</b>	53100	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies – Noncapital Equipment</b>	53800	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies- Office</b>	53200	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt
<b>Supplies - Software</b>	53810	<\$75 – No Receipt; ≥\$75 - Receipt	Itemized Receipt	Itemized Receipt

\*Gifts – Employees: Payroll Gift Reporting Requirement:

- Gift certificates – Any amount
- Gifts of tangible personal property: ≥ \$75
- Gifts of tangible personal property > \$400 to a long-service or retired employee



## NON-REIMBURSABLE OR NON-PAYABLE ITEMS

Please see the Non-Reimbursable chart for a list of expenses that will not be reimbursed. This list is not meant to be all-inclusive. Other items may be deemed non-reimbursable upon review.

<b>NON-REIMBURSABLE OR PAYABLE ITEMS</b>	
<b>Personal Expenses</b>	
	Academic Regalia
	Airline lounge passes/club memberships
	Airport Security Programs
	Annual fees for personal credit cards
	Any clothing or personal apparel, purchased or rented
	Barber, toiletry or clothing items
	Charitable or political contributions
	Expenses related to vacation or personal days taken before, during, or after a business trip
	Health club, exercise room fees, spas saunas, massages
	Home Cable Television
	Home Landline Phone Service
	Home Office Furnishings
	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
	Monthly Campus Parking Fees for Hang Tags at Regular Workplace
	Personal Gifts
	Personal Membership for Car Share Services
	Personal Property Insurance
	Personal Reading Materials (e.g., magazines, newspapers)
	Personal Telephone Calls (non-cell phone) in excess of reasonable calls home
	Satellite radio in rental vehicles
	Shoeshines
<b>Personal Negligence</b>	
	Airline change fees resulting from personal negligence or personal change reason
	Corporate cared 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
<b>Fines or Fees</b>	
	Credit card fees for delinquencies or finance charges
	Parking tickets, traffic violations, or auto repairs
	Traffic tickets, towing, booting, and fitness fees
	Traveler’s check fees
<b>Personal Property Expenses</b>	
	Items confiscated by airport security
	Lost baggage
	Loss or theft of airline tickets
	Loss or theft of personal funds or property

<b>Entertainment and Recreational Expenses</b>	
	Alcoholic beverages purchased in a non-business capacity
	Club memberships for business or pleasure
	Golf fees/ski lift tickets, etc.
	Sporting events
	Theatre
<b>Vehicle Expenses</b>	
	Locksmith
	Repairs to personal vehicles
	Towing and booting charges
	Vehicle maintenance
<b>Family Member/Companion Travel Expenses</b>	
	Babysitting/Day Care/Pet Care
	Companion expenses (including travel, meals, and additional driver costs on rental cars)

### III.12 APPROVALS

#### Executive Level

The following executive **may not** delegate approval authority when approving travel and/or expense reports for the following travelers:

<b>EXECUTIVES NOT ALLOWED TO DELEGATE APPROVAL AUTHORITY</b>	
<b>Executive</b>	<b>Travelers</b>
Chair of the Board of Trustees	President
President*	Provost, Executive Vice President, President's direct reports
*The President reviews a quarterly report of their direct reports' expenses prepared by the Business Office. Anything over \$1500 is audited by AP before payment is made.	

### III.13 SALES TAX

When using the Corporate Credit Card, the cardholder should inform the vendor that the purchase is for official use of Emory University, and therefore, may not be subject to state or local tax. If a seller, or vendor, does not have the information on file, you can find the Letter of Authorization available online at: [https://finance.emory.edu/home/accounting\\_svcs/Tax/Sales%20Tax.html](https://finance.emory.edu/home/accounting_svcs/Tax/Sales%20Tax.html).

#### Purchases made in Georgia

Most purchases made by Emory are exempt from sales and use tax. For the transaction to be exempt, the property must be for use within the confines of our exempt purposes, primarily education and research.

The Georgia Department of Revenue maintains that the purchase of food and beverages, including catering, (refreshments during a business meeting, or lunch during a conference, for example) does not further a university's exempt mission, even though the meeting or conference itself does so. The purchase of flowers, as well, is considered outside of the

exemption, although it may foster goodwill or facilitate fundraising. As such, Emory will pay sales tax on all purchases of these (and similar) items.

The University is not exempt from the Occupancy (Room) Tax levied by hotels, motels and inns.

Goods and services purchased from out-of-state vendors for delivery and use in Georgia are not subject to sales or use tax when they are used in the conduct of the University's exempt framework.

Purchases made by individuals using their personal funds for which they expect to receive reimbursement are discouraged. If an employee purchases an item with individual funds, although it is for Emory use, sales tax must be paid. When the employee is reimbursed for this expense, the University indirectly pays the sales tax associated with the transaction. This increases the cost to the University by seven percent (eight percent if the purchase was made within the City of Atlanta).

### **Purchases made in other States**

Emory has been approved for exemption from sales tax in a number of other states. These [exemption certificates](#) (and/or other requirements) are available at Emory Finance Web.

Each state has varying laws regarding what items they exempt from the imposition of state taxes. Where a state tax exemption exists, it generally covers the purchase of tangible personal property used for University business.

Emory personnel are exempt from sales tax on purchases made while traveling in these states on university related business. We suggest you take a copy of the documentation with you and request the exemption at the time of payment.

If you will be traveling and intend to make purchases in a state that is not included in the list at the web site, contact the Office of the Controller to determine if an exemption may be obtained. Note that some states do not exempt non-profit organizations from any of the state taxes imposed.

### **III.14 EXPENSE REPORT AUDITS**

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.

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 reimbursements.

## **EXCEPTION PROCESS**

### **III.15 FAMILY MEMBER TRAVEL**

### **Exceptions for Family Member Travel**

In general, Emory does not pay for or reimburse travel, in-town expenses, and/or other expenses for Emory family members - “family members” include the spouse, domestic partner, or any other immediate dependents. There are limited circumstances in which exceptions may be granted with an approved request.

### **Circumstances which may allow Family Member travel**

Situations which result in a true benefit to Emory (*bona fide business purpose*) to have a family member accompany an eligible Emory employee (e.g., fundraising or development events).

### **Request Process for Family Member Travel**

The request should be made using the **Request for Family Member Travel Form**. 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.

#### **Approvals**

- ***Pre-Approval***

Except for the President, reimbursement, or payment of the travel expenses of a family member must normally be pre-approved by one of the following: President, appropriate Executive Vice President, Senior Vice President, CFO or Chief Procurement Officer.

- ***Post-Approval***

There may be rare circumstances in which reimbursement or payment of travel expenses for family members is granted post-travel at the discretion of the President, appropriate Executive Vice President, Senior Vice President, CFO or Chief Procurement Officer.

### **Reimbursement or Payment Requests for Family Member Travel**

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 Reporting for Family Member travel expenses**

The CFO will make the determination as to whether a reimbursement and/or payment is treated as taxable income. Meeting the standard of “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 “gross up” for tax purposes.

- ***Travel that directly benefits Emory (Bona-Fide Business Purpose)***

The payment and/or reimbursement of the Family Member’s travel expenses **are NOT** included in the employee’s taxable income. As long as the Family Member’s presence is considered to serve a *bona fide business purpose*, per the Treasury Regulations, these expenses are not taxable.

- ***Travel that DOES NOT directly benefit Emory***

The payment and/or reimbursement of the Family Member’s travel expenses **ARE** included in the employee’s taxable income. This will be processed by payroll.

### III.16 NON-EMPLOYEE TRAVEL

#### Non-Employees Travel

The University will pay or reimburse for travel costs of non-employees (e.g., guests, job applicants, lecturers, consultants) for travel related to authorize University business by the non-employee in accordance with Emory's Travel and Expense Policy.

#### Airfare Exceptions

- Airfare does not need to be booked through Emory's Travel Agency.
- When a non-employee is unable to provide original receipts, Accounts Payable will report the payment as income, in accordance with IRS Regulations.

#### Non-Employee Reimbursement

- Reimbursement to non-Employees (visitor/guest/student) should be processed on an AP Payment Request in Compass.
- Reimbursement for non-resident travelers must be made in accordance with IRS regulations.
- Depending on the purpose of the expense, Visa, and length of stay, some expenses can be taxable.

### III.17 SPONSORED PROGRAMS TRAVEL

#### Sponsored Programs Travel

Sponsored programs often have travel requirements that differ from the Emory University Travel and Expense Policy. In addition to the Emory Travel Policies, federally funded sponsored programs may be subject to:

- Applicable Federal Laws
- Guidelines set forth in the Uniform Guidance regarding travel costs
- Specific agency restrictions

The terms and conditions of the individual agreement should be reviewed prior to incurring and processing any travel cost.

When there is conflict between University policy and awarded 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, properly allocable, allowable, and appropriate to specifically benefit the intent and purpose of the award. Travel costs must be incurred within the period of the award or any written pre-authorized extension.

#### Sponsor Restrictions

Because each award has unique requirements, it is impossible to provide a comprehensive list of sponsor restrictions. Contact your RAS representative for questions concerning travel requirements/restrictions on a sponsored agreement.

The following list only highlights some common concerns, requirements, and University procedures.

## SPONSOR RESTRICTIONS

<b>Restrictions</b>	<b>Description</b>
<b>Prepaid Travel Costs</b>	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.
<b>Travel Advances</b>	<ul style="list-style-type: none"> <li>• Travel advances are not authorized on a sponsored account.</li> <li>• 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.</li> </ul>
<b>First Class Fares</b>	First class fares cannot be charged to sponsored programs.
<b>Business Class or Coach Upgrades</b>	Business class or coach upgrade fares are allowable on sponsored funds IF allowable per the sponsoring agency. Confirm allowability with your RAS administrator prior to booking travel.
<b>U.S. Flag Carriers</b>	<p>Federal awards require air travelers to use U.S. Flag Carriers regardless of cost savings under the Fly America Act, except when:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Travel by a foreign carrier would eliminate two or more aircraft change en route.</li> <li>• For short distance travel, regardless of origin or 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.</li> <li>• Documentation supporting a justification for any exception to the federal requirements must be provided with the expense report,</li> </ul>
<b>Alcohol or Personal Charges</b>	Charges for alcohol or for items that could be considered personal (call home or laundry, etc.) or entertainment are not allowable, unless the sponsored agreement specifically awards such expenses (written documentation is required).
<b>Charges for Individuals not working on the Project</b>	Charges for individuals not specifically working on the project or covered by the intent of the award are not allowable.
<b>Tokens of appreciation</b>	Tokens of appreciation to an individual in lieu of lodging cannot be charged to sponsored programs unless allowable by the sponsoring agency.
<b>Other Restrictions</b>	<p>Some awards may:</p> <ul style="list-style-type: none"> <li>• Prohibit foreign travel</li> <li>• Require pre-authorization for each trip</li> <li>• Restrict the number of trips that can be taken</li> <li>• Restrict the number of travelers on an authorized trip</li> <li>• Set a maximum dollar value per trip</li> <li>• Limit travel to a specific destination or purpose</li> <li>• Specify maximum meal, mileage, or other cost rates (e.g., State of Georgia)</li> </ul>

#### **IV. DEFINITIONS**

##### **Accountable Plan**

Reimbursement for travel and non-travel expenses must comply with IRS reporting and documentation requirements for an “Accountable Plan”. The following Accountable Plan requirements must be satisfied:

- **Business Connection** - The plan can provide reimbursements or allowances only for otherwise deductible business expenses (such as travel, lodging or meals occurred on business) that are paid or incurred by individuals in connection with their performance of services as employees for the employer.
- **Substantiation** – The plan must require substantiation of the expenses being reimbursed through use of an expense log and attachment of original receipts. The purpose of this record is to identify the specific nature of each expense and to allow the employee to conclude that the expense is attributable to its business activities. This documentary evidence should substantiate the business purpose of the expense including: the exact amount, date, time and location of any travel, meals or entertainment, the names, titles of individuals present, and the specific University business discussed.
- **Return or Excess Advances** – The plan must require employees to return any advances that exceed substantiated business expenses within a reasonable period of time, generally 10 business days. Any excess not actually returned, will be treated by the University as compensation to the employee and is subject to income and payroll tax withholding like any other compensation.

### **Appropriate**

An expense that is suitable or fitting for a particular valid business purpose.

### **Business Meals**

Business meals are defined as meal expenses incurred when conducting Emory business.

### **Business Purpose**

The business purpose of a University traveler may include activities that contribute to any one of the University’s major functions of teaching, research, public services, or to any other substantial and bona fide University business activity.

### **Business Travel**

Travel for the purpose of conducting business for the sole benefit of the University.

### **Domestic Travel**

Domestic Travel is travel within and between any of the United States (including its territories and possessions).

### **Excess Reimbursement**

An excess reimbursement is any amount you are paid that is more than the business-related expense(s) that you adequately accounted for to Emory.

### **Headquarters**

The place where the major portion of the traveler’s working time is spent or the place to which the employee returns during working hours upon completion of special outside assignments.

### **Higher Level of Authority**

Higher Level of Authority is defined to be a person or office that has supervisory responsibility over the payee of the reimbursement.

### **Incidental Expenses (*International-related*)**

Incidental expenses are expenses for 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.

### **Individual Meals**

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

### **International Travel**

International Travel is travel outside of the United States (including its territories and possessions).

### **Itemized Receipt**

This type of receipt shows each individual item purchased, including the total amount.

### **Long-Term Travel**

Long-term travel is defined as travel that exceeds ten (10) consecutive days.

### **Necessary**

Minimum purchase or service required to achieve a particular business objective.

### **Per Diem**

Per Diem is defined as the reimbursement or 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 and cannot be reimbursed separately. **The traveler cannot mix per diem and direct meal & incidental expenses on the same trip.** Per diem amounts are published by the General Services Administration (Domestic) and State Department (International) and are specific to major cities.

### **Reasonable Expense**

An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of University business. Not extreme or excessive.

### **Reasonable Period of Time**

The definition of reasonable period of time depends on the facts and circumstances of your situation. However, regardless of the facts and circumstances of your situation, actions that take place within the time specified in the following list could be treated as taking place within a reasonable period of time:

- You receive an advance within 30 days of the time you have an expense and submit an expense report within 10 days after the last date of travel. Any travel advances not reconciled within 120 days from the return of the trip will be treated as taxable income.
- You adequately account for your expenses within 60 days after they were paid or incurred.
- You return any excess reimbursement within 30 days after the date the expense report is submitted.

### **Residence**

The primary residence where the traveler lives, regardless of other legal or mailing addresses.



### **Sponsored Project**

A Sponsored Project is a University project where a person or organization, including the federal government, provided funds for the project. Certain conditions on the use of the provided funds, including travel, may apply.

### **Summary Receipts**

This type of receipt shows the **total** amount of the item purchased only.

### **Transportation Expenses (*International-Related*)**

Transportation expenses are 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.

### **Travel Expenses**

Expenses that are ordinary and necessary to accomplish the official business purpose for a trip.

### **Travel Reimbursement**

Reimbursement for expenses not considered extravagant incurred for travel (food, transportation, and lodging) for employee, visitors, and students.

### **Travel Status**

The period during which a traveler is traveling on official University business outside the vicinity of his or her headquarters or residence.

## **V. RELATED LINKS**

**Corporate Credit Card Policy and Procedures**

## **VI. CONTACT INFORMATION**

### **EMORY'S PREFERRED TRAVEL AGENCY: CTM – Corporate Travel Management**

#### ***CTM CONTACTS***

##### **Agent Assisted Travel**

- Call: 877-289-4627
- Email: [emory@travelctm.com](mailto:emory@travelctm.com)

##### **CTM Technical Support**

- Call: 877-208-1396
- Email [na\\_online@travelctm.com](mailto:na_online@travelctm.com)

### **For Travel Booking Questions**

#### ***EMORY CONTACTS***

**Pamala Phelps, Category Lead, Travel**

- Call: 404-727-1951
- Email: [pdphelp@emory.edu](mailto:pdphelp@emory.edu)

**Wade Sanner, Associate Director, Procurement**

- Call: 404-727-2219
- Email: [wade.sanner@emory.edu](mailto:wade.sanner@emory.edu)

**For Travel and Expense Reconciliations**

***EMORY CONTACTS***

**Carla Wingfield, Senior Accounts Payable Associate**

- Call: 404-727-1294
- Email: [carla.wingfield@emory.edu](mailto:carla.wingfield@emory.edu)

**Denise Hadley, Manager, Business Operations**

- Call: 404-727-0252
- Email: [dhadley@emory.edu](mailto:dhadley@emory.edu)

**VIII. REVISION HISTORY**

- Version Published on: March 7, 2023
- 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
- Version Published on: Feb 13, 2013
- Version Published on: Apr 01, 2010 (Original Publication)