



**POLICY ADVISORY COUNCIL  
MEETING AGENDA  
March 3, 2021 | 10:00 a.m.  
Via Zoom Video Conference\***

- |   |                  |
|---|------------------|
| 1. Reintroductions  | [All]            |
| 2. Refresher on PAC role and objectives                         | [Wolf, Wilhelms] |
| 3. Proposed policy revision: UO Policy IV.04.02 – Travel Policy | [Wolf]           |

*\*Members of the public interested in attending should email [uopolicy@uoregon.edu](mailto:uopolicy@uoregon.edu) for the virtual meeting information.*

## POLICY CONCEPT FORM

Name and UO Title/Affiliation:	Kelly B. Wolf, AVP & Controller
Policy Title & # (if applicable):	Travel Policy IV.04.02
Submitted on Behalf Of:	Business Affairs Office
Responsible Executive Officer:	Jamie Moffitt, VPFA

SELECT ONE:  New Policy  Revision  Repeal

*Click the box to select*

HAS THE OFFICE OF GENERAL COUNSEL REVIEWED THIS CONCEPT:  Yes  No

If yes, which attorney(s):

*NOTE: This concept has been submitted by GC but review is still underway.*

### GENERAL SUBJECT MATTER

*Include the policy name and number of any existing policies associated with this concept.*

**The original Travel Policy hasn't been amended or revised since its original adoption in March, 2017. The proposed revisions are the result of 3+ years of lessons learned under the original policy, cleanup of old language, actions related to the COVID-19 travel restrictions (primarily around duty-of-care), and recommendations from the Concur Service Advisory Board.**

### RELATED STATUTES, REGULATIONS, POLICIES, ETC.

*List known statutes, regulations, policies (including unit level policies), or similar related to or impacted by the concept. Include hyperlinks where possible, excerpts when practical (e.g. a short statute), or attachments if necessary. Examples: statute that negates the need for or requires updates to an existing policy; unit level policy(ies) proposed for University-wide enactment; or existing policies used in a new, merged and updated policy.*

<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy>

<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>

<https://pages.uoregon.edu/baofoms/web/pdf/uo-departmental-fiscal-procedures.pdf>

### STATEMENT OF NEED

*What does this concept accomplish and why is it necessary?*

**Highlights of the changes:**

- **Added Guiding Principle: All university travel will be conducted within the university’s managed travel program in order to provide duty-of-care for university travelers and to exercise appropriate stewardship of public funds.**
- **Added language to post zero-cost travel in Concur (to provide appropriate duty-of-care).**
- **Expanded travel eligibility to current employees who are relocating for business purposes (i.e., moving from Eugene to Portland).**
- **Explicitly stated that airline travel will be purchased through the Concur Booking Tool or a contracted agent. All other travel expenses can be either paid directly to a vendor or reimbursed to the traveler.**
- **Explicitly stated that airfare purchased outside the travel program will not be reimbursed (without compelling business reason).**
- **Adjusted per-diem rules from IRS guidelines to GSA guidelines.**
- **Updated language related to business class tickets.**
- **Updated insurance language on personal and loaned/courtesy vehicles (in coordination with Flo H.)**
- **Updated language throughout to gender-inclusive pronouns.**

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**AFFECTED PARTIES**

*Who is impacted by this change, and how?*

**Applies to employees, students, board/committee members, prospective employees, volunteers, and independent contractors who travel on behalf of the university or on university business.**

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**CONSULTED STAKEHOLDERS**

*Which offices/departments have reviewed your concept and are they confirmed as supportive? (Please do not provide a list of every individual consulted. Remain focused on stakeholders (e.g. ASUO, Office of the Provost, Registrar, Title IX Coordinator, etc.).)*

<b>Name</b>	<b>Office</b>	<b>Date</b>
<b>Concur Service Advisory Board</b>		<b>Apr, 2020</b>
<b>Jamie Moffitt</b>	<b>VPFA</b>	<b>Sep, 2020</b>
<b>Missy Matella</b>	<b>HR-ELR</b>	<b>Sep, 2020</b>
<b>United Academics (via HR-ELR)</b>		<b>Nov, 2020</b>
<b>Academic Finance and Operations Team</b>		<b>In Process</b>
<b>Chiefs of Staff</b>		<b>In Process</b>
<b>Concur Processors</b>		<b>In Process</b>

## Travel

### GUIDING PRINCIPLES

- Faculty, staff, and student travel is necessary to support and enhance the university's mission
- Travelers are expected to be, and believed to be, reasonable and prudent utilizing university resources for travel
- Budget Authorities are accountable and responsible for appropriate use of university resources. Departments are free to create policies/limits that are more restrictive (but not less restrictive) than university-wide policies/limits
- All university travel will be conducted within the university's managed travel program in order to provide duty-of-care for university travelers and to exercise appropriate stewardship of public funds
- University processes related to travel ~~reimbursements~~ should not be overly onerous so as to negatively affect travelers (including guests, visitors, recruits, etc.)
- Travel ~~reimbursement~~ processes should be clear, consistent, transparent, convenient, efficient, and compliant
- Travel ~~payments~~/reimbursements are for official, business-related expenses only, not for personal expenses of the traveler or any traveling companions

### APPROVAL

All university travel, including zero-cost trips, will be requested and approved utilizing the university's managed travel program. Travel expenses will be paid/reimbursed provided the trip and reimbursement request ~~expense report~~ are approved by authorized campus personnel (generally the traveler's supervisor or designee). Travel authorizations ~~may be oral or written. Blanket authorization for a series of trips may be approved. Employees whose duties require frequent or continuous travel are considered to have approval when travel is within the usual limits of their duties.~~ are processed through the Concur Travel Management system (Concur request). The Request pre-populates certain fields in the Concur Expense Report, provides a collection point for associated receipts and expenses, and feeds information to other Risk Management software for duty-of-care.

### TAX TREATMENT

The university pays/reimburses for travel expenses under an IRS Accountable Plan and in accordance with IRS Publication 463 (Travel, Entertainment, Gift, and Car Expenses) and IRS Publication 519 (U.S. Tax Guide for Aliens). This includes the provision that expenses be accounted for within a reasonable period of time.

Payment/reimbursement of travel expenses for temporary assignments (less than one year in duration) are generally not recorded as taxable income to the employee. If the assignment is indefinite, the employee is considered to have moved to the new work location. Payment/reimbursement of expenses for indefinite travel is generally recorded as taxable income to the employee.

### PERSONS ELIGIBLE FOR TRAVEL-EXPENSE REIMBURSEMENT

Commented [KW1]: Moved here from below.

[1] Employees

Travel expenses of University of Oregon employees may be paid/reimbursed for expenses when incurred in connection with official travel. ~~Moving/relocation expenses of existing university employees, when that relocation is predicated upon a change in work location, may be paid/reimbursed as approved by the hiring authority and in accordance with the University Fiscal Policy~~ (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy>).

[2] Employees on Leave

Travel expenses incurred during sabbatical leave may be paid/reimbursed when the travel was approved by ~~Academic Affairs~~ the Office of the Provost as part of the application for sabbatical leave. Payment/reimbursement for travel expenses while on other types of leave is warranted only in exceptional circumstances.

[3] University of Oregon Board of Trustees Members and Unpaid Members of University Advisory Committees

Actual and reasonable travel expenses of University of Oregon Board of Trustees members and unpaid members (non-university personnel) of university advisory committees may be paid/reimbursed for actual and reasonable expenses, including mileage and gratuities.

[4] Prospective Employees

Travel expenses incurred in connection with prospective university employee interviews and recruitment are paid/reimbursed when properly authorized.

[5] New Employees

Moving/relocation expenses of new university employees may be paid/reimbursed for travel and moving expenses as approved by the hiring authority and in accordance with the Fiscal Policy Manual 66.200, Moving Expenses Policy University Fiscal Policy (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy>).

[6] Students

Travel expenses of students who travel as employees or officially-designated representatives of the university may be paid/reimbursed for travel expenses.

[7] Non-Employees/Volunteer Workers/Independent Contractors

Business-related travel expenses of individuals not listed above may only be paid/reimbursed for travel expenses incurred in conjunction with providing a service to campus through a formal or informal contractual relationship.

#### **TRAVEL-EXPENSE PAYMENT**

Airline travel will be purchased using the Concur Booking Tool or through an approved and contracted Travel Management Company (TMC). Except for specific circumstances, payment for airline tickets will be made via the university lodge card, not as a reimbursement to the traveler. All other travel expenses may be paid either by reimbursement to the traveler or direct payment to a provider/merchant (e.g., airline ticket through a contract agency, direct billing from a hotel or rental-car company).

Airfare booked/purchased outside of the managed travel program will not be reimbursed unless there is a compelling business reason for the outside booking.

Requests to reimburse travel expenses and/or allocate prepaid travel expenses must be made via ~~the campus travel reimbursement process~~Concur Expense Report. ~~Requests for reimbursement~~Concur Expense Reports must be accompanied by receipts, when required. Direct payments/reimbursements from the University of Oregon Foundation are subject to that organization's policies and processes.

A corporate travel credit card is available for university business travelers. Travel advance funds may be requested ~~from~~ and approved under limited circumstances~~by Business Affairs~~.

~~When employees travel together, it may be expedient for one employee to pay and claim reimbursement for certain expenses of other employees. Reimbursement for multiple employees is only allowed when actual expenses are being reimbursed and are supported by receipts. Deductions are made from the per diem amounts for employees involved.~~

#### **TAX TREATMENT**

~~The university reimburses for travel expenses under an IRS Accountable Plan and in accordance with IRS Publication 463 (Travel, Entertainment, Gift, and Car Expenses) and IRS Publication 519 (U.S. Tax Guide for Aliens). This includes the provision that expenses be accounted for within a reasonable period of time.~~

~~Reimbursement of travel expenses for temporary assignments (less than one year in duration) are generally not taxable to the employee. If the assignment is indefinite, the employee is considered to have moved to the new work location. Reimbursement of expenses for indefinite travel is generally taxable to the employee.~~

#### **STUDENTS, STUDENT GROUPS, AND TEAMS**

##### [1] Student Travel

University Policy on Traffic, Parking and Vehicles Safety (former OAR 580-40-0030<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding transportation of students in a state owned, leased or controlled vehicle.

##### [2] Travel Expenses of Others

A university employee, such as a coach, athletic director, or group leader, may pay for the travel expenses of the team or group members. Refer to travel procedures for documentation requirements. A team or group leader may only pay for university students or university-affiliated group members.

##### [3] One-Day Trips

Meal expenses for an athletic team or student group on a one-day trip may be reimbursed at actual cost (as opposed to per diem). An itemized receipt is required. University employees such as coaches, trainers, or group leaders who accompany and are responsible for the care, custody, or control of the team or group are also eligible for meal-expense reimbursement. The request for reimbursement must state that the expenses result from a trip by an athletic team or student group.

## TRAVEL PAID BY OUTSIDE SOURCE

Outside entities may reimburse the campus, pay a service provider directly, or reimburse a university employee for travel expenses related to university business. The university will not pay or reimburse for any travel expenses that are also being paid by an outside source directly to the university employee.

## MEAL AND INCIDENTAL EXPENSES

### [1] General

Generally, meal and incidental expenses are reimbursed at a per diem rate. Meal and incidental expenses may be reimbursed only if the traveler qualifies for lodging-expense reimbursement, except as noted herein.

For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will ~~spend the night~~conduct the majority of their business is used. For the day the traveler returns from a trip, the per diem rate specified for the last location where the traveler ~~stayed overnight~~conducted business is used.

### [2] Travel Days

Travelers are eligible for 75% of the meal and incidental expenses per diem amount on the initial and final day of travel.

### [3] Hosted Meals

~~Applicable meal and incidental expense per diem may not be claimed if a meal is provided and consumed as part of a hosted function (e.g., a conference registration fee includes a meal, meals are included with lodging rate) or included with a roomette/bedroom railroad rate. Meal per diem is pro-rated based upon the applicable rate table (example here). Incidental expense per diem is paid at 100% even if the meal per diem is apportioned.~~

~~Meal and incidental expense per diem is not pro-rated for the initial and final day of travel (even if a meal is provided and consumed).~~

~~Travelers are eligible for 100% of the meal and incidental expenses per diem on all other travel days.~~

~~Applicable meal and incidental expense per diem may not be claimed if a meal is provided and consumed as part of a hosted function (e.g., a conference registration fee includes a meal, meals are included with lodging rate) or included with a roomette/bedroom railroad rate or international flight. The per diem rate for a full day's meal and incidental expenses is apportioned as follows:~~

- ~~• breakfast: 25%~~
- ~~• lunch: 25%~~
- ~~• dinner: 50%.~~

~~Meal and incidental expense per diem is not apportioned for the initial and final day of travel (even if a meal is provided and consumed)~~

### [4] Actual Meal-Expense Reimbursement

Reimbursement for meals at actual expense (including gratuity) instead of per diem rate is allowed when hosting official guests and groups (See [Fiscal Policy 56.100 – Non Travel Meals, Refreshments, and Hospitality Expenses](https://fpm.uoregon.edu/)) UO Departmental Fiscal Procedures (<https://fpm.uoregon.edu/>).

#### [5] Meals on One-Day Trips

When a traveler departs and returns the same day, meal expenses are reimbursed only in the following cases:

[a] When traveling as a University of Oregon Board of Trustees member or unpaid member of a university advisory committee

[b] When a meal at a convention, conference, or meeting is part of the agenda and the cost of the meal has not previously been paid with the registration fee

[c] When directed or required to attend mealtime business meetings, including community or public relations meetings

[d] Trips by athletic teams and student groups (see STUDENTS, STUDENT GROUPS, AND TEAMS above)

Lunches on one-day trips will not be reimbursed except in circumstances [a] - [d] listed above.

The IRS considers breakfast and dinner allowances, figured on the basis of hours worked (such as those permitted under [e] [f] below, to be [recorded as taxable income](#) to the employee. Breakfast and dinner allowances are not available to non-employees.

[e] When an employee leaves [his/her/their](#) official station two or more hours before [his/her/their](#) regular work shift, ~~s/he/they are eligible for will receive~~ the breakfast allowance

[f] When an employee returns to [his/her/their](#) official station two or more hours after [his/her/their](#) regular work shift, ~~s/he/they are eligible for will receive~~ the dinner allowance

#### [6] Incidental Expenses

~~Incidental Expenses are combined with meals into a single rate.~~

The university references IRS Publication 463 (Travel, Entertainment, Gift, and Car Expenses) for the definition of domestic-travel incidental expenses and the U.S. Department of State for the definition of foreign-travel incidental expenses.

#### LODGING

Lodging expenses are normally [paid/reimbursed](#) when authorized campus personnel determine that the traveler would not reasonably be expected to return to [his or her/their](#) residence between work shifts. Generally, lodging is [paid/reimbursed](#) at actual cost up to per diem rates. Exceptions to per diem maximum may be granted with appropriate justification [and supervisor approval](#). Common exceptions include:

- Conferences



- Traditionally high-cost locations (e.g., New York City; Washington, DC; San Francisco Bay Area; Boston; Seattle)
- Cities where a per diem hotel is not available within a reasonable distance [e.g., twenty (20) minute drive] of the primary business location

#### [1] Lodging Receipts Requirements

Receipts for lodging are required and must show the following:

- Traveler's name (or names)
- Date(s) occupied
- Itemization of Charges
- Settlement in Full

#### [2] Taxes on Lodging

Lodging taxes at domestic locations are paid/reimbursed as part of the actual lodging cost calculation, but are not included when determining if lodging cost has exceeded the per diem rate maximum. Lodging taxes at international locations are included as part of the per diem.

#### [3] Non-commercial Lodging

The intent of the non-commercial lodging per diem is to reimburse travelers using non-commercial facilities (e.g., travel trailer, motor home, ~~or~~ staying with friends or family members) and should result in an economic benefit for the university. For current rate, see <https://ba.uoregon.edu/travel/air-car-lodging-meals/lodging-meals-and-other>.

For purposes of payment/reimbursement rates and per diem limits, lodging arranged through commercial services such as Airbnb is considered Commercial Lodging.

In certain circumstances, alternate lodging arrangements (e.g., leased apartment) may be considered most appropriate. Contact the BAO Travel Office for additional information and consideration.

### TRANSPORTATION

Transportation expenses incurred while traveling on official business may be paid/reimbursed. Personal expenses, such as private vehicle repair and maintenance, may not. The following expenses may be reimbursed or paid directly (per guidelines below):

- Common carrier fare
- Rental Vehicle charges
- Private-vehicle mileage allowance
- Taxi or shuttle service fare (including gratuity)
- Parking and garage fees

### COMMON CARRIER FARES

Transportation by common carrier is recommended when it is more appropriate and economical than travel by state or private vehicle. Common carriers are usually preferred for out-of-state travel. Actual

cost is paid ~~or~~/reimbursed for airline, railroad, and bus fares for travel. [See TRAVEL-EXPENSE PAYMENT \(above\) for specific Policy guidance related to airline travel.](#)

[1] Airlines

All employees are encouraged to travel using routes, schedules, and airlines that provide the most cost-effective, efficient travel that meets the business purpose. Economy Plus and/or Business Class airfare are authorized for ~~any leg of international flights where the elapsed time in the air is eight hours or greater~~ international flights where the elapsed time in the air for any single segment/leg/portion of the overall flight is eight hours or greater. First Class airfare is not authorized.

Air travel paid from federal funds must conform to the Fly America Act.

[2] Taxis and Shuttle Services

Taxi and shuttle service is authorized between terminals, lodgings, and work stations.

[3] Railroads

All employees are encouraged to travel using routes and schedules that provide the most cost-effective, efficient travel that meets the business purpose. A roomette is allowed when sleeping accommodations are needed due to overnight travel. A bedroom is allowed if no roomette is available or if special accommodations are approved because of the trip's nature or the traveler's health. Applicable meal and incidental expense per diem may not be claimed if a meal is provided and consumed as part of the roomette or bedroom rate.

[4] Bus Lines

Scheduled or charter buses may be used.

[5] Travel Awards and Frequent Flyer Mileage

Because the cost of record-keeping outweighs any monetary benefit, the university will not recapture airline bonuses awarded employees for frequent flyer miles. Frequent flyer bonuses may be used by employees as they choose unless the terms of a grant or contract require otherwise. The university will not reimburse or trade tickets purchased using frequent flyer miles.

[6] Payment in Lieu of Air Travel

Common carriers (e.g., airlines, railroads) are usually preferred for out-of-state travel. A ~~employee traveler~~ [employee traveler](#) may choose to travel by private vehicle instead. In such a case, the ~~employee-traveler~~ [employee-traveler](#) may be reimbursed for ground transportation expenses, including standard mileage, parking, and tolls, up to the cost that would have been incurred had ~~she~~ [they](#) traveled by common carrier.

The following costs associated with air travel can be used as a basis for comparison:

- The cost of round-trip commercial air fare that would have been incurred. A ~~online~~ [online](#) quote ~~from the Concur Booking Tool (i.e., Travelocity, Orbitz)~~ should be obtained prior to the travel dates.
- Private vehicle mileage to and from the air terminal that would normally be used for departure.
- Lodging, meal, and incidental expenses that the employee would normally incur with air travel

## PRIVATE VEHICLES

Private Vehicles may be utilized for business-related travel.

Employees and agents authorized to use their privately-owned vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. University-provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been exhausted. For additional information, contact the Office of Risk Management.

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding driver and vehicle qualifications.

The per-mile reimbursement rate is determined by the Internal Revenue Service (IRS). Employees who receive a Car Allowance Stipend are not eligible for per-mile reimbursement.

Mileage for the most direct, usually-traveled route may be reimbursed.

[1] Highway mileage

Use ~~standard mileage guides~~Concur Mileage Calculator, odometer/tripometer readings, or online mapping tools (e.g., Mapquest.com, Google Maps). Substantial deviations from standard distances or usual routes must be justified. Mileage calculations generally start at the employee's official work station.

[2] Local mileage

Travel between the employee's home and official work station is considered commuting expense and may not be reimbursed.

~~Travel between work places and travel between lodging and restaurants for a traveler's sustenance, health, and comfort may be reimbursed if meals cannot be obtained at the temporary duty or lodging sites. Travel for personal reasons or entertainment may not be reimbursed.~~

~~Employees and agents authorized to use their privately owned vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. University provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been used. The university does not provide physical damage, uninsured motorist and personal injury protection for personal vehicles. For additional information, contact the Office of Risk Management.~~

## VEHICLE RENTAL

Vehicle rental expenses may be paid/reimbursed. A car, boat, aircraft, or other vehicle may be rented when it is the most cost-effective, efficient means of transportation that meets the business purpose. Receipts are required for vehicle rentals. Employees are encouraged to utilize University of Oregon or State of Oregon contracts which provide discount rates, car upgrades, and insurance coverage. Employees are also encouraged to use their corporate travel cards when renting vehicles because of the primary Collision Damage Waiver (CDW) coverage provided.

[1] Insurance on Rented Vehicles

The university provides self-insurance coverage for rental vehicles if they are to be used exclusively for official business. A certificate of insurance may be obtained from the Office of Risk Management. If a rental vehicle is to be used for a mix of personal and business purposes, the university's self-insurance coverage is only applicable for the portion of travel applicable to official business. The employee or agent will want to check with his/her/their insurance agent regarding coverage for personal usage.

If the employee or agent plans to travel outside the United States, its territories and possessions, and Canada, the department should contact the Office of Risk Management for help in obtaining the appropriate coverage.

[2] Responsibilities After an Accident

The renter of a vehicle involved in an accident is responsible for immediately reporting the accident to the Office of Risk Management.

### **LOANED/COURTESY VEHICLES**

Use of loaned/courtesy vehicles may be authorized when it benefits the campus. Expense reimbursement is for use of the vehicle regardless of the number of passengers. Some companies may lend vehicles to campuses, departments, or individuals for specified purposes. The operator is reimbursed for actual out-of-pocket expenses arising from using the vehicle for official business.

[1] Insurance on Loaned/Courtesy Vehicles

Employees and agents authorized to use loaned/courtesy vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. University-provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been exhausted. For additional information, contact the Office of Risk Management.

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding driver and vehicle qualifications. The university provides coverage for loaned vehicles if the campus has agreed in writing to accept responsibility for any liability or damage to the vehicle. The loaned vehicle must be used for official business.

For additional information, including the loan agreement form, contact the Office of Risk Management.

### **STATE-OWNED VEHICLES**

Motor pool vehicles may be used for official state business only. Use of a state vehicle is not authorized when costs are charged to Agency Funds, except for use by Campus Organizations or for other legitimate state business purposes as approved by authorized campus personnel. The department that authorizes a state vehicle's use is financially accountable for damages and all costs resulting from violations of policies relating to state vehicle use.

[1] Private Use Prohibited

Using a state-owned vehicle for private purposes or allowing another person to do so is prohibited (ORS 283.395) and punishable, upon conviction, by a fine (ORS 283.990).

[2] Vehicle Safety Including Authorized Drivers

University Policy on ~~Traffic, Parking and Vehicles Safety~~ (former OAR 580-40-0030) <https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides safety guidelines regarding transportation in a state owned, leased, or controlled vehicle.

[3] Overnight Parking at Employee's Residence

A state vehicle may be kept overnight at an employee's residence when doing so is approved in advance by authorized campus personnel.

### MISCELLANEOUS EXPENSES

Necessary business-related travel expenses are normally paid/reimbursed. Personal expenses are not paid/reimbursed. The university establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized.

Necessary miscellaneous business-related expenses are not paid/reimbursed using a per diem; rather, if the traveler has incurred a miscellaneous business expense as outlined below, that expense is payable/reimbursable at the actual cost.

[1] Checked Baggage

Up to two (2) standard-weight bags (standard weight as defined by the airline used)

Charges for the following may be paid/reimbursed only when necessary for the business purpose and approved by authorized institution personnel (receipts required):

- additional baggage (more than 2 bags)
- overweight/oversize baggage

[2] Other Business Related Expenses Normally Paid/Reimbursed

- Telephone
- Fax
- Internet
- Postage
- Printing and mailing services
- ATM cash advance fees
- Materials and supplies purchased to meet an immediate business need
- Visa and passport expenses
- Vaccinations or medications required for foreign travel (if not paid/reimbursed through health insurance coverage)
- Parking
- Tolls
- ~~Energy surcharge~~

#### PER DIEM RATE REFERENCES

Per diem rates for the continental United States are determined ~~using the federal rate in the IRS's High-Low Substantiation Method~~ by the US General Services Administration.

Per diem rates for the non-continental United States and Territories (e.g., Alaska, Hawaii, Guam, Puerto Rico) are determined by the US Department of Defense

Per diem rates for foreign locations are determined by the US Department of State

#### OTHER RESOURCES

<https://ba.uoregon.edu/travel>

#### EXCEPTIONS

Upon consideration of documented extenuating circumstances, exceptions to these policy provisions may be granted by the Vice President for Finance and Administration (VPFA) or designee.

DRAFT

# Travel

## GUIDING PRINCIPLES

- Faculty, staff, and student travel is necessary to support and enhance the university's mission
- Travelers are expected to be, and believed to be, reasonable and prudent utilizing university resources for travel
- Budget Authorities are accountable and responsible for appropriate use of university resources. Departments are free to create policies/limits that are more restrictive (but not less restrictive) than university-wide policies/limits
- All university travel will be conducted within the university's managed travel program in order to provide duty-of-care for university travelers and to exercise appropriate stewardship of public funds
- University processes related to travel should not be overly onerous so as to negatively affect travelers (including guests, visitors, recruits, etc.)
- Travel processes should be clear, consistent, transparent, convenient, efficient, and compliant
- Travel payments/reimbursements are for official, business-related expenses only, not for personal expenses of the traveler or any traveling companions

## APPROVAL

All university travel, including zero-cost trips, will be requested and approved utilizing the university's managed travel program. Travel expenses will be paid/reimbursed provided the trip and expense report are approved by authorized campus personnel (generally the traveler's supervisor or designee). Travel authorizations are processed through the Concur Travel Management system (Concur request). The Request pre-populates certain fields in the Concur Expense Report, provides a collection point for associated receipts and expenses, and feeds information to other Risk Management software for duty-of-care.

## TAX TREATMENT

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Payment/reimbursement of travel expenses for temporary assignments (less than one year in duration) are generally not recorded as taxable income to the employee. If the assignment is indefinite, the employee is considered to have moved to the new work location. Payment/reimbursement of expenses for indefinite travel is generally recorded as taxable income to the employee.

## PERSONS ELIGIBLE FOR TRAVEL-EXPENSE REIMBURSEMENT

[1] Employees

Travel expenses of University of Oregon employees may be paid/reimbursed when incurred in connection with official travel. Moving/relocation expenses of existing university employees, when that relocation is predicated upon a change in work location, may be paid/reimbursed as approved by the hiring authority and in accordance with the [University Fiscal Policy \(https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy\)](https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy).

[2] Employees on Leave

Travel expenses incurred during sabbatical leave may be paid/reimbursed when the travel was approved by the Office of the Provost as part of the application for sabbatical leave. Payment/reimbursement for travel expenses while on other types of leave is warranted only in exceptional circumstances.

[3] University of Oregon Board of Trustees Members and Unpaid Members of University Advisory Committees

Actual and reasonable travel expenses of University of Oregon Board of Trustees members and unpaid members (non-university personnel) of university advisory committees may be paid/reimbursed, including mileage and gratuities.

[4] Prospective Employees

Travel expenses incurred in connection with prospective university employee interviews and recruitment are paid/reimbursed when properly authorized.

[5] New Employees

Moving/relocation expenses of new university employees may be paid/reimbursed as approved by the hiring authority and in accordance with the [University Fiscal Policy \(https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy\)](https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-4-business-affairs/university-fiscal-policy).

[6] Students

Travel expenses of students who travel as employees or officially-designated representatives of the university may be paid/reimbursed.

[7] Non-Employees/Volunteer Workers/Independent Contractors

Business-related travel expenses of individuals not listed above may only be paid/reimbursed in conjunction with providing a service to campus through a formal or informal contractual relationship.

## **TRAVEL-EXPENSE PAYMENT**

Airline travel will be purchased using the Concur Booking Tool or through an approved and contracted Travel Management Company (TMC). Except for specific circumstances, payment for airline tickets will be made via the university lodge card, not as a reimbursement to the traveler. All other travel expenses may be paid either by reimbursement to the traveler or direct payment to a provider/merchant (e.g., direct billing from a hotel or rental-car company).

Airfare booked/purchased outside of the managed travel program will not be reimbursed unless there is a compelling business reason for the outside booking.

Requests to reimburse travel expenses and/or allocate prepaid travel expenses must be made via Concur Expense Report. Concur Expense Reports must be accompanied by receipts, when required.



Direct payments/reimbursements from the University of Oregon Foundation are subject to that organization's policies and processes.

A corporate travel credit card is available for university business travelers. Travel advance funds may be requested and approved under limited circumstances.

## **STUDENTS, STUDENT GROUPS, AND TEAMS**

### [1] Student Travel

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding transportation of students in a state owned, leased or controlled vehicle.

### [2] Travel Expenses of Others

A university employee, such as a coach, athletic director, or group leader, may pay for the travel expenses of the team or group members. Refer to travel procedures for documentation requirements. A team or group leader may only pay for university students or university-affiliated group members.

### [3] One-Day Trips

Meal expenses for an athletic team or student group on a one-day trip may be reimbursed at actual cost (as opposed to per diem). An itemized receipt is required. University employees such as coaches, trainers, or group leaders who accompany and are responsible for the care, custody, or control of the team or group are also eligible for meal-expense reimbursement. The request for reimbursement must state that the expenses result from a trip by an athletic team or student group.

## **TRAVEL PAID BY OUTSIDE SOURCE**

Outside entities may reimburse the campus, pay a service provider directly, or reimburse a university employee for travel expenses related to university business. The university will not pay or reimburse for any travel expenses that are also being paid by an outside source directly to the university employee.

## **MEAL AND INCIDENTAL EXPENSES**

### [1] General

Generally, meal and incidental expenses are reimbursed at a per diem rate. Meal and incidental expenses may be reimbursed only if the traveler qualifies for lodging-expense reimbursement, except as noted herein.

For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will conduct the majority of their business is used. For the day the traveler returns from a trip, the per diem rate specified for the last location where the traveler conducted business is used.

### [2] Travel Days

Travelers are eligible for 75% of the meal and incidental expenses per diem amount on the initial and final day of travel.

### [3] Hosted Meals

Applicable meal and incidental expense per diem may not be claimed if a meal is provided and consumed as part of a hosted function (e.g., a conference registration fee includes a meal, meals are included with lodging rate). Meal per diem is pro-rated based upon the applicable rate table (example [here](#)). Incidental expense per diem is paid at 100% even if the meal per diem is apportioned.

Meal and incidental expense per diem is not pro-rated for the initial and final day of travel (even if a meal is provided and consumed).

#### [4] Actual Meal-Expense Reimbursement

Reimbursement for meals at actual expense (including gratuity) instead of per diem rate is allowed when hosting official guests and groups (See UO Departmental Fiscal Procedures (<https://fpm.uoregon.edu/>)).

#### [5] Meals on One-Day Trips

When a traveler departs and returns the same day, meal expenses are reimbursed only in the following cases:

[a] When traveling as a University of Oregon Board of Trustees member or unpaid member of a university advisory committee

[b] When a meal at a convention, conference, or meeting is part of the agenda and the cost of the meal has not previously been paid with the registration fee

[c] When directed or required to attend mealtime business meetings, including community or public relations meetings

[d] Trips by athletic teams and student groups (see STUDENTS, STUDENT GROUPS, AND TEAMS above)

Lunches on one-day trips will not be reimbursed except in circumstances [a] - [d] listed above.

The IRS considers breakfast and dinner allowances, figured on the basis of hours worked (such as those permitted under [e] [f] below, to be recorded as taxable income to the employee. Breakfast and dinner allowances are not available to non-employees.

[e] When an employee leaves their official station two or more hours before their regular work shift, they are eligible for the breakfast allowance

[f] When an employee returns to their official station two or more hours after their regular work shift, they are eligible for the dinner allowance

#### [6] Incidental Expenses

The university references IRS Publication 463 (Travel, Entertainment, Gift, and Car Expenses) for the definition of domestic-travel incidental expenses and the U.S. Department of State for the definition of foreign-travel incidental expenses.

## **LODGING**

Lodging expenses are normally paid/reimbursed when authorized campus personnel determine that the traveler would not reasonably be expected to return to their residence between work shifts. Generally, lodging is paid/reimbursed at actual cost up to per diem rates. Exceptions to per diem maximum may be granted with appropriate justification and supervisor approval. Common exceptions include:

- Conferences
- Traditionally high-cost locations (e.g., New York City; Washington, DC; San Francisco Bay Area; Boston; Seattle)
- Cities where a per diem hotel is not available within a reasonable distance [e.g., twenty (20) minute drive] of the primary business location

#### [1] Lodging Receipts Requirements

Receipts for lodging are required and must show the following:

- Traveler's name (or names)
- Date(s) occupied
- Itemization of Charges
- Settlement in Full

#### [2] Taxes on Lodging

Lodging taxes at domestic locations are paid/reimbursed as part of the actual lodging cost calculation, but are not included when determining if lodging cost has exceeded the per diem rate maximum.

Lodging taxes at international locations are included as part of the per diem.

#### [3] Non-commercial Lodging

The intent of the non-commercial lodging per diem is to reimburse travelers using non-commercial facilities (e.g., travel trailer, motor home, staying with friends or family members) and should result in an economic benefit for the university. For current rate, see <https://ba.uoregon.edu/travel/air-car-lodging-meals/lodging-meals-and-other>.

For purposes of payment/reimbursement rates and per diem limits, lodging arranged through commercial services such as Airbnb is considered Commercial Lodging.

In certain circumstances, alternate lodging arrangements (e.g., leased apartment) may be considered most appropriate. Contact the BAO Travel Office for additional information and consideration.

## **TRANSPORTATION**

Transportation expenses incurred while traveling on official business may be paid/reimbursed. Personal expenses, such as private vehicle repair and maintenance, may not. The following expenses may be reimbursed or paid directly (per guidelines below):

- Common carrier fare
- Rental Vehicle charges
- Private-vehicle mileage allowance
- Taxi or shuttle service fare (including gratuity)

- Parking and garage fees

## **COMMON CARRIER FARES**

Transportation by common carrier is recommended when it is more appropriate and economical than travel by state or private vehicle. Common carriers are usually preferred for out-of-state travel. Actual cost is paid/reimbursed for airline, railroad, and bus fares for travel. See TRAVEL-EXPENSE PAYMENT (above) for specific Policy guidance related to airline travel.

### **[1] Airlines**

All employees are encouraged to travel using routes, schedules, and airlines that provide the most cost-effective, efficient travel that meets the business purpose. Economy Plus and/or Business Class airfare are authorized for international flights where the elapsed time in-the-air for any single segment/leg/portion of the overall flight is eight hours or greater. First Class airfare is not authorized.

Air travel paid from federal funds must conform to the Fly America Act.

### **[2] Taxis and Shuttle Services**

Taxi and shuttle service is authorized between terminals, lodgings, and work stations.

### **[3] Railroads**

All employees are encouraged to travel using routes and schedules that provide the most cost-effective, efficient travel that meets the business purpose. A roomette is allowed when sleeping accommodations are needed due to overnight travel. A bedroom is allowed if no roomette is available or if special accommodations are approved because of the trip's nature or the traveler's health. Applicable meal and incidental expense per diem may not be claimed if a meal is provided and consumed as part of the roomette or bedroom rate.

### **[4] Bus Lines**

Scheduled or charter buses may be used.

### **[5] Travel Awards and Frequent Flyer Mileage**

Because the cost of record-keeping outweighs any monetary benefit, the university will not recapture airline bonuses awarded employees for frequent flyer miles. Frequent flyer bonuses may be used by employees as they choose unless the terms of a grant or contract require otherwise. The university will not reimburse or trade tickets purchased using frequent flyer miles.

### **[6] Payment in Lieu of Air Travel**

Common carriers (e.g., airlines, railroads) are usually preferred for out-of-state travel. A traveler may choose to travel by private vehicle instead. In such a case, the traveler may be reimbursed for ground transportation expenses, including standard mileage, parking, and tolls, up to the cost that would have been incurred had they traveled by common carrier.

The following costs associated with air travel can be used as a basis for comparison:

- The cost of round-trip commercial air fare that would have been incurred. A quote from the Concur Booking Tool should be obtained prior to the travel dates.
- Private vehicle mileage to and from the air terminal that would normally be used for departure.

- Lodging, meal, and incidental expenses that the employee would normally incur with air travel

## **PRIVATE VEHICLES**

Private Vehicles may be utilized for business-related travel.

Employees and agents authorized to use their privately-owned vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. University-provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been exhausted. For additional information, contact the Office of Risk Management.

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding driver and vehicle qualifications.

The per-mile reimbursement rate is determined by the Internal Revenue Service (IRS). Employees who receive a Car Allowance Stipend are not eligible for per-mile reimbursement.

Mileage for the most direct, usually-traveled route may be reimbursed.

### [1] Highway mileage

Use Concur Mileage Calculator, odometer/tripometer readings, or online mapping tools (e.g., Mapquest.com, Google Maps). Substantial deviations from standard distances or usual routes must be justified. Mileage calculations generally start at the employee's official work station.

### [2] Local mileage

Travel between the employee's home and official work station is considered commuting expense and may not be reimbursed.

Travel for personal reasons or entertainment may not be reimbursed.

## **VEHICLE RENTAL**

Vehicle rental expenses may be paid/reimbursed. A car, boat, aircraft, or other vehicle may be rented when it is the most cost-effective, efficient means of transportation that meets the business purpose. Receipts are required for vehicle rentals. Employees are encouraged to utilize University of Oregon or State of Oregon contracts which provide discount rates, car upgrades, and insurance coverage. Employees are also encouraged to use their corporate travel cards when renting vehicles because of the primary Collision Damage Waiver (CDW) coverage provided.

### [1] Insurance on Rented Vehicles

The university provides self-insurance coverage for rental vehicles if they are to be used exclusively for official business. A certificate of insurance may be obtained from the Office of Risk Management. If a rental vehicle is to be used for a mix of personal and business purposes, the university's self-insurance coverage is only applicable for the portion of travel applicable to official business. The employee or agent will want to check with their insurance agent regarding coverage for personal usage.

If the employee or agent plans to travel outside the United States, its territories and possessions, and Canada, the department should contact the Office of Risk Management for help in obtaining the appropriate coverage.

[2] Responsibilities After an Accident

The renter of a vehicle involved in an accident is responsible for immediately reporting the accident to the Office of Risk Management.

## **LOANED/COURTESY VEHICLES**

Use of loaned/courtesy vehicles may be authorized when it benefits the campus. Expense reimbursement is for use of the vehicle regardless of the number of passengers. Some companies may lend vehicles to campuses, departments, or individuals for specified purposes. The operator is reimbursed for actual out-of-pocket expenses arising from using the vehicle for official business.

[1] Insurance on Loaned/Courtesy Vehicles

Employees and agents authorized to use loaned/courtesy vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. University-provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been exhausted. For additional information, contact the Office of Risk Management.

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides guidelines regarding driver and vehicle qualifications.

## **STATE-OWNED VEHICLES**

Motor pool vehicles may be used for official state business only. Use of a state vehicle is not authorized when costs are charged to Agency Funds, except for use by Campus Organizations or for other legitimate state business purposes as approved by authorized campus personnel. The department that authorizes a state vehicle's use is financially accountable for damages and all costs resulting from violations of policies relating to state vehicle use.

[1] Private Use Prohibited

Using a state-owned vehicle for private purposes or allowing another person to do so is prohibited (ORS 283.395) and punishable, upon conviction, by a fine (ORS 283.990).

[2] Vehicle Safety Including Authorized Drivers

University Policy on Vehicles (<https://policies.uoregon.edu/vol-4-finance-administration-infrastructure/ch-8-parking-vehicles/vehicles>) provides safety guidelines regarding transportation in a state owned, leased, or controlled vehicle.

[3] Overnight Parking at Employee's Residence

A state vehicle may be kept overnight at an employee's residence when doing so is approved in advance by authorized campus personnel.

## **MISCELLANEOUS EXPENSES**

Necessary business-related travel expenses are normally paid/reimbursed. Personal expenses are not paid/reimbursed. The university establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized.

Necessary miscellaneous business-related expenses are not paid/reimbursed using a per diem; rather, if the traveler has incurred a miscellaneous business expense as outlined below, that expense is payable/reimbursable at the actual cost.

#### [1] Checked Baggage

Up to two (2) standard-weight bags (standard weight as defined by the airline used)

Charges for the following may be paid/reimbursed only when necessary for the business purpose and approved by authorized institution personnel (receipts required):

- additional baggage (more than 2 bags)
- overweight/oversize baggage

#### [2] Other Business Related Expenses Normally Paid/Reimbursed

- Telephone
- Fax
- Internet
- Postage
- Printing and mailing services
- ATM cash advance fees
- Materials and supplies purchased to meet an immediate business need
- Visa and passport expenses
- Vaccinations or medications required for foreign travel (if not paid/reimbursed through health insurance coverage)
- Parking
- Tolls

#### **PER DIEM RATE REFERENCES**

Per diem rates for the continental United States are determined by the US General Services Administration.

Per diem rates for the non-continental United States and Territories (e.g., Alaska, Hawaii, Guam, Puerto Rico) are determined by the US Department of Defense

Per diem rates for foreign locations are determined by the US Department of State

#### **OTHER RESOURCES**

<https://ba.uoregon.edu/travel>

**EXCEPTIONS**

Upon consideration of documented extenuating circumstances, exceptions to these policy provisions may be granted by the Vice President for Finance and Administration (VPFA) or designee.

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