

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
- 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 reimbursements are for business-related expenses only, not for personal expenses of the traveler or any traveling companions

APPROVAL

Travel expenses will be reimbursed provided the trip and reimbursement request are approved by authorized campus personnel (generally the traveler's supervisor or designee). Travel authorizations may be verbal 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.

PERSONS ELIGIBLE FOR TRAVEL-EXPENSE REIMBURSEMENT

[1] Employees

University of Oregon employees may be reimbursed for expenses incurred in connection with official travel.

[2] Employees on Leave

Travel expenses incurred during sabbatical leave may be paid/reimbursed when the travel was approved by Academic Affairs 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

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

[4] Prospective Employees

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

[5] New Employees

New employees may be reimbursed for travel and moving expenses [as approved by the hiring authority and in accordance with Fiscal Policy Manual 66.200, Moving Expenses Policy](#).

[6] Students

Students who travel as employees or officially-designated representatives of the university may be reimbursed for travel expenses.

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

Individuals not listed above may only be reimbursed for travel expenses incurred in conjunction with providing a service to campus through a formal or informal contractual relationship.

TRAVEL-EXPENSE PAYMENT

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 hotel).

Requests to reimburse travel expenses must be made via the campus travel reimbursement process. Requests for reimbursement 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.

Travel advance funds may be requested from and approved 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 Vehicle Safety (former OAR 580-40-0030) 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, ~~the following procedures apply when preparing the travel reimbursement request.~~

~~Keep non-employee travel expenses separate from those of employees.
Include an attachment that provides a detailed itemization of each employee's expenses.
Include an itemized vendor receipt for meals provided to team or group members. If no receipt is available, such as when individuals are provided cash to buy their own meals, a list of the individuals' names, their signatures, and the amounts disbursed is required. Refer to travel procedures for documentation requirements.~~

[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.

Travelers are eligible for 75% of the meal and incidental expenses per diem amount on the initial and final day of travel. Travelers are eligible for 100% of the meal and incidental expenses per diem on all other travel days.

For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will spend the night 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 is used.

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)

[2] Actual Meal-Expense Reimbursement

Reimbursement for meals at actual expense (including gratuity) ~~instead of per diem rate is only allowed when hosting official guests and groups. (See [Fiscal Policy 56.100 – Non-Travel Meals, Refreshments, and Hospitality Expenses](#)).~~ ~~for athletic team and student group meal expenses, and for University of Oregon Board of Trustees members and unpaid members of university advisory committees. When actual meal expenses are reimbursed, an itemized receipt is required.~~

Commented [KW1]: The Fiscal Policy includes discussion or per-diem limits and receipt requirements. No need to reiterate here.

~~Athletic team meal expenses exceeding the per diem rate require documentation as to the reason for the excess and documented approval of the athletic director or the associate athletic director to whom the coach reports. Student group meal expenses exceeding the per diem rate require documentation as to the reason for the excess and documented approval of the department head.~~

[3] 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 taxable to the employee. Breakfast and dinner allowances are not available to non-employees.
- [e] When an employee leaves his/her official station two or more hours before his/her regular work shift, s/he will receive the breakfast allowance
 - [f] When an employee returns to his/her official station two or more hours after his/her regular work shift, s/he will receive the dinner allowance

[4] 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 reimbursed when authorized campus personnel determine that the traveler would not reasonably be expected to return to his or her residence between work shifts. Generally, lodging is reimbursed at actual cost up to per diem rates. Exceptions to per diem maximum may be granted with appropriate justification. 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
- Room number
- Settlement in Full

[2] Taxes on Lodging

Lodging taxes at domestic locations are 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 [Link to per diem rates]

For purposes of reimbursement rates and per diem limits, lodging arranged through services such as Airbnb, ~~VRBO~~, and ~~HomeAway~~ 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 reimbursed. Personal expenses, such as private vehicle repair and maintenance, may not. The following expenses may be reimbursed or paid directly:

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

COMMON CARRIER FARES

Commented [KW2]: Reordered from most-common to least-common.

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.

[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. 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. An employee may choose to travel by private vehicle instead. In such a case, the employee may be reimbursed for

ground transportation expenses, including standard mileage, parking, and tolls, up to the cost that would have been incurred had s/he 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. An online quote (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.

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, odometer/tripometer readings, or online mapping tools (e.g., Mapquest.com). 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 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.

Travel between the employee's home and official work station is considered commuting expense and 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 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 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 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 VEHICLES

Use of loaned 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 Vehicles

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 Vehicle Safety (former OAR 580-40-0030) 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 reimbursed. Personal expenses are not reimbursed. The university establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized.

Necessary miscellaneous business-related expenses are not reimbursed using a per diem; rather, if the traveler has incurred a miscellaneous business expense as outlined below, that expense is 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 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 Reimbursed

- Telephone
- Fax
- Internet
- Postage
- ATM cash advance fees
- Materials and supplies purchased to meet an immediate business need
- Visa and passport expenses
- 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.

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

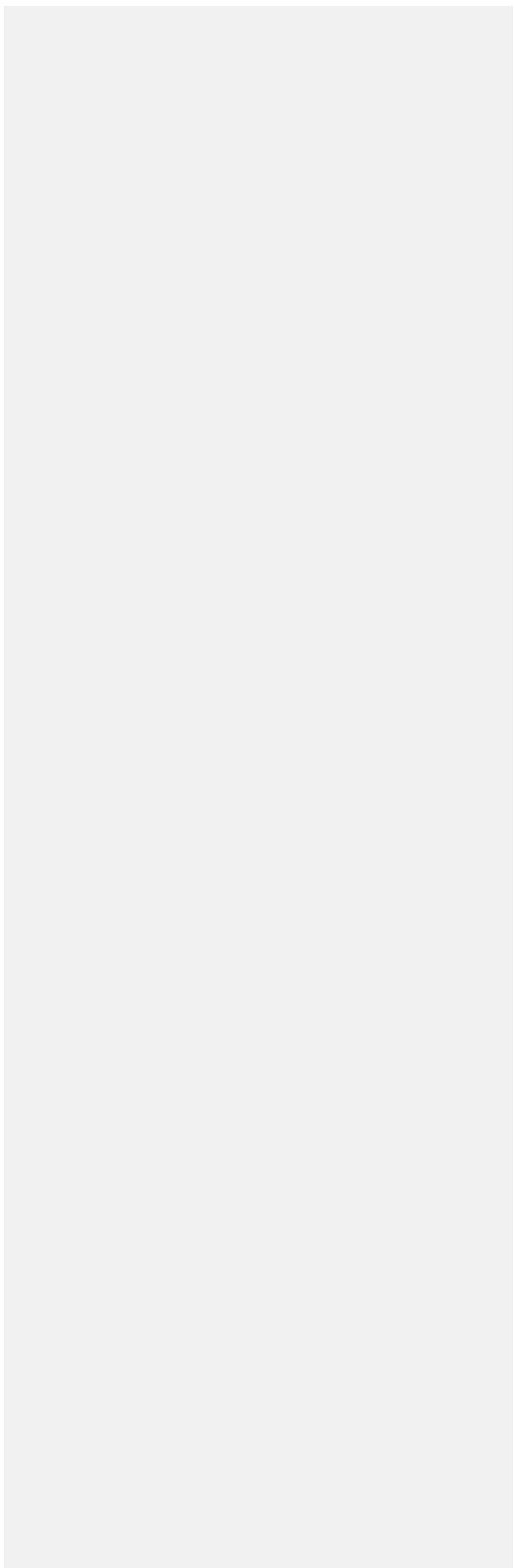
OTHER RESOURCES

[Link to per diem rates (see next page)]

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



DOMESTIC PER DIEM RATES (AS OF 09/01/2016)

Note: Example only. This section will not be included within the formal policy.

Meals & Incidental Expenses	
Standard (low-cost) Localities	57.00
High-cost Localities	68.00

Proration of Meals & Incidental Expenses	Breakfast	Lunch	Dinner	IE
Standard (low-cost) Localities	13.00	13.00	26.00	5.00
High-cost Localities	15.75	15.75	31.50	5.00

Meals & Incidental Expenses (Initial and Final Day; No Proration)	
Standard (low-cost) Localities	42.75
High-cost Localities	51.00

Lodging	
Standard (low-cost) Localities	128.00
High-cost Localities	207.00

Standard non-commercial lodging	25.00
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Other	
Standard Tip/Gratuity Rate	15.00%
Travel by private vehicle	\$0.54/mile

High-cost localities per IRS high-low substantiation method:			
State	Key City	County and Other Defined Location	Effective Dates
CA	Mammoth Lakes	Mono	12/1 - 2/29
	Monterey	Monterey	7/1 - 8/31
	Napa	Napa	5/1 - 10/31
	San Francisco	San Francisco	All year
	San Mateo, Foster City, Belmont	San Mateo	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year
CO	Aspen	Pitkin	12/1 - 3/31 & 6/1 - 8/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year
	Grand Lake	Grand	12/1-3/31
	Silverthorne/Breckenridge	Summit	12/1-3/31
	Steamboat Springs	Routt	12/1 - 3/31
	Telluride	San Miguel	12/1 - 3/31 & 6/1 -8/31
	Vail	Eagle	12/1 - 3/31 & 6/1 -8/31

DC	Washington D.C.	Washington D.C. (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	All year
FL	Boca Raton, Delray Beach, Jupiter	Palm Beach and Hendry	1/1 - 4/30
	Fort Lauderdale	Broward	1/1 - 3/31
	Fort Walton Beach, De Funiak Springs	Okaloosa and Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	12/1 - 3/31
	Naples	Collier	1/1 - 4/31
IL	Chicago	Cook and Lake	3/1 - 11/30
ME	Bar Harbor	Hancock	7/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31
	Washington, D.C. Metro Area	Montgomery and Prince George's	All year
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	Falmouth	City limits of Falmouth	7/1 - 8/31
	Martha's Vineyard	Dukes	6/1 - 9/30
	Nantucket	Nantucket	6/1 - 12/31
MI	Traverse City/Leland	Grand Traverse/Leelanau	7/1 - 8/31
NY	Lake Placid	Essex	7/1 - 8/31
	New York City - including boroughs of Manhattan, Brooklyn, The Bronx, Queens and Staten Island	Bronx, Kings, New York, Queens, and Richmond	All year
	Saratoga Springs, Schenectady	Saratoga and Schenectady	7/1 - 8/31
PA	Hershey	Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	3/1 - 6/30 & 9/1 - 11/31
RI	Jamestown, Middletown, Newport	Newport	6/1 - 8/31
SC	Charleston	Charleston, Berkeley and Dorchester	3/1 - 11/30
TX	Midland	Midland	All year
UT	Park City	Summit	12/1 - 3/31
VA	Washington D.C. Metro Area	Cities of Alexandria, Fairfax and Falls Church; counties of Arlington and Fairfax	All year
	Virginia Beach	City of Virginia Beach	6/1 - 8/31
	Wallops Island	Accomack	7/1 - 8/31
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton and Sublette	6/1 - 9/30