

BUSINESS SECTION
COLLEGE TRAVEL AND
REIMBURSEMENT POLICY
CHAPTER # 2
POLICY # 9.01

Cabinet Approval: 02/11/2009
Board of Trustees Approval: 02/11/2009

I. PURPOSE

To provide uniform guidelines and standards for the reimbursement of official travel and related expenses incurred by employees and others on behalf of Salt Lake Community College.

II. POLICY

It is the policy of the College to provide equitable reimbursement of reasonable and necessary expenses incurred while on official Salt Lake Community College business in accordance with the procedures.

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I. REFERENCES

- A. Utah State Administrative Services, Rule R25, "Travel Related Reimbursements for State Employees."
- B. Internal Revenue Code sections 62 and 274.
- C. Internal Revenue Service Publication 463.
- D. Salt Lake Community College Policy and Procedure # C2S14.02, "College Motor Vehicle Procedure."
- E. Salt Lake Community College Policy and Procedure # C3S01.05, "International Programs."

II. DEFINITIONS

- A. **College Travel**: Travel on official College business to a destination other than commuting to the regular work place that requires a traveler to use commercial transportation, a motor pool vehicle, rental vehicle or private vehicle.
- B. **Designated Travel Agency**: The agency or provider contracted to assist in arranging travel, including all car rentals, and identified in STARR. The authorized agency could include the State Travel Office and/or other providers authorized to provide specific services such as car rentals.
- C. **Guest Travel**: This refers to non-College employees who have a "business relationship" with the College such as job applicants, guest lecturers, visiting professors or special consultants. Guest travel includes students, but excludes employee spouses and dependents.
- D. **Hosting Authorization Form**: A form that must be completed prior to receiving reimbursement for documenting hosted meal expenses. Required information includes the date, place, individuals present and business purpose of the hosted meal.
- E. **Non-Overnight Travel**: Business travel that does not require overnight lodging away from home. For these day trips, travelers may be eligible for meal per diem under certain conditions.
- F. **Mileage**: Refers to only "non commuting" miles traveled for business purposes.
- G. **Mileage Reimbursement Voucher (Form 75.4)**: A form completed by the traveler to claim and initiate reimbursement for mileage incurred while driving a private vehicle on College business.
- H. **Overnight Travel**: Travel that requires an overnight stay at a destination away from home. An approved travel encumbrance is required for all overnight travel.
- I. **Per Diem**: A set meal allowance in lieu of actual meal costs that travelers may receive according to the travel time meal provisions listed on the STARR.

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- J. **Premium Cities:** Cities designated by the IRS and SLCC to receive a higher per diem reimbursement. Premium cities are listed on the STARR.
 - K. **SLCC Travel Services:** Personnel in the Business Office charged with overseeing the travel functions of the College. These individuals are responsible for providing training on travel policies and procedures to travelers and travel planners and for responding to general travel questions.
 - L. **STARR:** Schedule of Travel Allowances and Reimbursement Rates (STARR) published and distributed as a separate document as an addendum to this procedure.
 - M. **Travel Planners:** Support staff located in departments throughout the College charged with making travel arrangements for College employees.
 - N. **Travel Encumbrance:** An on-line form in the accounting system to be completed in advance of an overnight trip documenting the destination, estimated travel expenses and supervisory approval of the trip. This may also be referred to as a “travel requisition”.
 - O. **Travel Settlement Voucher (Form 75.2):** A form completed by the traveler after an overnight trip is completed to claim and initiate reimbursement for business travel expenses.
 - P. **Travel Worksheet:** An optional use form prepared in advance of the trip by the traveler or travel planner showing the trip purpose and estimated travel costs. This form may also serve as the “travel encumbrance” input document.

III. GENERAL TRAVEL PROCEDURES AND GUIDELINES

- A. **Compliance with IRS Rules:** The College’s travel policy and procedures are designed to meet the Internal Revenue Service (IRS) definition of an “accountable plan”. Reimbursements made in accordance with an accountable plan are not reported as taxable wages on the employee Form W-2. Adherence to this policy and procedure ensures that business travel reimbursements will remain income tax free. Failure to follow these procedures can result in amounts being reported as taxable income to the traveler. Under an accountable plan, travel advances and reimbursement of expenses must meet three requirements:
 - 1. Advances may only be made for approved business travel expenses, and provided to an employee within a reasonable time period prior to the trip.
 - 2. Travelers must provide an adequate accounting or substantiation of their actual travel related expenses within a reasonable time period following the trip.
 - 3. Employees must return any advance amounts in excess of substantiated expenses as soon as possible after the travel is completed.
- B. **Prior Approval:** All College travel must be pre-approved by the appropriate supervisor (also refer to section V.A.). Overnight trips require a “travel encumbrance” to be completed and approved in

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advance of the trip.

- C. Use of the Designated Travel Agency:** For trips involving air travel or car rental, it is intended that travelers will use the designated travel agency or state contracted car rental companies noted on the STARR when making travel arrangements for airplane tickets and rental cars. However, arrangements may be obtained through other travel agencies or sources if costs (including cost of insurance coverage for rental vehicles) are lower than prices obtained from the designated travel agencies. If another source is used, 1) airplane ticket price quotes from the designated travel agency must still be obtained and included with the travel encumbrance documentation, and 2) car rentals must include purchased damage and liability insurance coverage.
- D. Airline Travel:** Air travel is limited to coach, tourist, or economy class seating in order to maximize available funding. Air travel should be arranged and purchased through the designated travel agency unless other less expensive fares are available as noted in III.C. above. When acquiring airplane tickets from other sources, travel planners should be aware of and consider any ticket and flight restrictions or other risks such as tickets being non-refundable or changeable.
- 1. Preferred Airlines:** The primary considerations for choosing an airline are the ticket price and most reasonable flight schedule. Airlines should not be selected solely based on the traveler's preference or desire to take advantage of frequent flyer credits.
 - 2. Extended Night Stay Overs:** An airline may impose trip length restrictions such as a Saturday night stay over in order to receive a reduced fare. Travelers are not required to accept such ticket arrangements. However, if staying the extra night(s) results in an overall lower trip cost (including cost of extra lodging and meals), then a traveler is allowed to stay the extended time and be reimbursed for the additional lodging and per diem expenses.
- E. Unused Airline Tickets and Credits:** Unused tickets remain the property of the College and should be refunded where possible. Airlines may also issue "credits" for unused tickets. Where credit is given, travel planners should account for it so that the credit can be applied against the cost of a future business ticket for the same traveler on the same airline.
- F. Frequent Flyer Programs:** Airline frequent flyer programs, and/or other programs which give a traveler credit for future use, are considered the traveler's property. These credits may be used by the traveler while traveling on College business; however, a traveler will not be compensated for using such credits.
- G. Corporate Travel Card:** Employees who travel at least once per year may apply for a corporate travel credit card. The intent of a corporate travel card is to allow travelers a convenient and safe way for paying travel expenses. These corporate travel cards are personal liability cards and are issued at no cost to the traveler. The card provides a line of credit that travelers may only use to charge their business travel expenses. To receive a corporate travel card, the traveler must complete an application form and agree to the terms and conditions for using the card. The College may cancel an employee's travel card privilege at any time if the card is used for non-business purposes

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or reaches delinquent status after the related College expense reimbursement has been processed.

H. Cash Advances: Cash advances are not issued except in instances where travelers do not have a corporate travel card or an available personal credit card. If needed, travelers should obtain cash for the trip as follows:

1. Cash may be drawn via the traveler's Corporate Travel Card or personal credit card at an Automatic Teller Machine (ATM) or from one's personal bank account. One bank or transaction fee per trip will be reimbursed.
2. In exceptional cases as noted above, a cash advance check may be requested from the Business Office on the travel encumbrance. Advances to employees are limited to 90% of estimated out-of-pocket expenditures such as for meals, and ground transportation. A 100% advance may be provided for students involved with athletic teams or other College student activities. Cash advances will be available the week prior to departure. To account for the cash advance, travelers must submit a completed travel settlement form to the Business Office within five working days after returning from the trip.

I. Travel Expense Reimbursements: All reasonable and necessary expenses as described in this travel policy and procedure that are incurred while on College business will be reimbursed to the traveler in a timely manner after budget center manager approval and submission of required documentation to the Business Office.

Employees will be reimbursed according to the College's current reimbursement rates and guidelines contained in this procedure and the STARR that was in effect at the time of the trip. However, if an employee agrees to be reimbursed for less than the full authorized amounts, the agreement must be documented in writing prior to the trip. This agreement should be retained with the other pre-planning materials supporting the travel, and a copy attached to the Travel Settlement Voucher form submitted to the Business Office.

J. Reimbursement by a Third Party: A College employee who receives a travel reimbursement by a third party for travel expenses while on College business should not be enriched by the reimbursement beyond what the travel policy allows. Thus, the third party reimbursement should be deposited back to the College as a refund of expenditure to the appropriate travel expense account used for the trip. Consequently, the traveler should complete the Travel Settlement form to document all travel expenses and be reimbursed according to this policy and procedure.

K. Damage, Theft, Vehicle Accidents, or Personal Injury

1. **Personal auto and property:** Damage to or theft of the traveler's personal auto or personal property is the responsibility of that individual or his/her insurance company, and the value of such damaged or lost property will not be reimbursed. Note that the cost of auto insurance and other vehicle maintenance costs are factored into and are included in the College's mileage

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reimbursement rate.

2. **College property:** Damage to or theft of College property should be reported promptly to local law enforcement officials and the College Office of Risk Management.
 3. **Vehicle accident and personal injury:** A vehicle accident involving a motor pool vehicle or rental car must be reported immediately to the local law enforcement agency, car rental company (if appropriate), and to the College Office of Risk Management. A vehicle accident resulting in a personal injury, regardless of the vehicle used, must also be reported immediately to the College Office of Risk Management
- L. **Guest Travel:** Whenever students or guests (non-College employees, but excluding spouses or dependents) are authorized to travel on College business, reasonable travel costs as described in this policy will be reimbursed. Reimbursement to the traveler will normally be made via the Travel Settlement Form including appropriate expense documentation and payee information (name, mailing address, taxpayer ID number). Normally, a travel encumbrance number must be obtained in advance of the trip by entering the encumbrance on-line or calling the SLCC Travel Service Office to obtain a manual number. This encumbrance number is necessary if the College is arranging airfare through the designated travel agency and for hotel accommodations. College guests should stay at area hotels (refer to the Business Office – Travel web page for hotel information) that have rate and billing agreements with the College.
- M. **Spouse or Dependent Travel:** Spouse or dependent travel expenses are not reimbursable but are the personal responsibility of the employee traveler.
- N. **Policy Exceptions:** Exceptions to stated travel procedures will be honored when approved and initialed by the appropriate vice president.

IV. ALLOWABLE EXPENSE GUIDELINES

- A. **Meals and Per Diem:** Travelers will be reimbursed for meals at the College's current per diem rates (refer to the current STARR) with the additional following stipulations. The per diem rates are all inclusive, meaning that taxes and tips are considered part of the rates.
1. **Overnight and long Distance Travel:** Individuals on trips requiring overnight lodging are eligible to receive per diem according to the current STARR and as provided in this section. In addition, a traveler may receive per diem for non-overnight trips according to the current STARR if the travel destination is at least 50 miles from the traveler's regular work place.
 2. **Local Travel:** A traveler may receive lunch per diem if he/she is away from the College from 10:00 a.m. to 2:30 p.m. attending a single event (and a lunch is not provided), such as a business meeting or seminar. Visits to any SLCC campus or satellite location do not qualify as being away from the College.
 3. **Meals Included with Registration Fee:** Travelers will not be reimbursed a per diem for any

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meals that are included in the cost of registration fees regardless of whether or not the traveler eats the meal. Continental breakfasts and conference receptions are excluded as they are not considered meals.

4. **Complementary Meals:** Per diem will not be reimbursable for any complementary meals provided by a hotel/motel, another organization, a third party or co-worker. For purposes of this section, hotel continental breakfasts and airline meals or snacks are not considered meals. However, a complementary “made to order” cooked breakfast provided by a hotel/motel is considered a meal and travelers will not be eligible for a per diem reimbursement regardless of whether or not the traveler eats the meal.
5. **Premium Cities:** Individuals traveling to “premium cities” (high cost cities designated by the IRS) may choose to accept the premium per diem rate or be reimbursed at the actual meal cost plus tips up to the dollar limit specified on the STARR. The traveler may combine per diem and actual reimbursement methods during the same trip; however, the same reimbursement method must be used for an entire day. To qualify for the premium rate for a given day, the traveler must be entitled to all meals for that day and submit actual meal receipts for each day claimed with the Travel Settlement. Refer to the STARR for the list of premium cities.
6. **Hosted Meals:** Should the need arise to host a guest of the College while traveling, the actual cost (reasonable and prudent) will be reimbursed. If an employee hosts other College employees, amounts exceeding the per diem rate for that meal per individual hosted will not be reimbursed unless approved by the host’s supervisor. The College employee hosting a meal must attach to their Travel Settlement form: 1) a completed Hosting Authorization Form, and 2) the original, itemized receipt. Travelers being hosted will not be entitled to a per diem reimbursement for hosted meals.
7. **Alcoholic Beverages:** Purchase of alcohol is not an allowable College expense and is not reimbursable.

B. Lodging:

1. For conference hotels, travelers should make room reservations early in the planning stage of the trip. Such reservations may be made even before a travel encumbrance is approved. If conference hotels are fully booked, travelers may find and reserve other lodging that is reasonable and comparable for the conference location. For non-conference travel, a reasonable rate for the city or locale visited will be accepted. All hotel lodging costs will be reimbursed at the lowest available single occupancy room rate.
2. For in-state lodging, travelers should call the hotel directly to make reservations and request the State of Utah per diem rate. College ID may be required at check-in to secure this lower rate.
3. If a trip is canceled, it is the responsibility of the traveler or travel planner to contact the hotel to cancel the room to avoid any room charges. Staying in private residences or using

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recreational vehicles for lodging will be reimbursed at the rate listed on the STARR. A detailed lodging receipt must be attached to the Travel Settlement reimbursement form, except for instances where a private residence or recreational vehicle is used.

4. Lodging at other than a Hotel/Motel. Travelers may elect to stay with friends or relatives (not a personally owned residence) instead of staying in a hotel and be reimbursed without receipts at

the rate noted in the current STARR. A traveler staying at a trailer park or campground in a personal vehicle will be reimbursed the actual cost up to the rate noted in the current STARR with a receipt from the facility.

- C. **Conference Registration Fees**: After a trip is approved, College departments are encouraged to pay any registration fees early to take advantage of any fee discounts and to secure space for the traveler. Department purchase cards should be used to pay registration fees; or if credit cards are not accepted or the fee exceeds the card's transaction limit, a request for payment may be included on the travel encumbrance. If a request for payment is made on the encumbrance, a copy of the registration material (usually a conference brochure) must also be forwarded to SLCC Travel Services in the Business Office.
- D. **Conference Events**: Attendance at conference banquets and events, which are included in the registration fee, is encouraged. Other optional conference functions not included in the registration fee, unless they are pre-approved, are considered personal preference events and are not reimbursable expenses. If authorized, the event description and cost should be included on the travel requisition to be formally approved.
- E. **Ground Transportation Costs**: Transportation expenses and related costs incurred while traveling to and from home and the departure airport, and to and from the destination airport and hotel are reimbursable subject to the following guidelines.

1. **Salt Lake City Ground Transportation**

- a. **Local Mileage**: Reimbursement for private vehicle mileage to and from the Salt Lake International Airport may be claimed at the current STARR rate on the Travel Settlement form. Mileage is determined from the place the employee leaves from and/or returns to. For example, if the traveler leaves from the work site (i.e., Redwood Campus) to the airport, mileage is calculated starting from the work site. If the traveler returns to his/her private residence, that mileage is calculated from the airport to home. If the traveler is dropped off and picked up at the airport, actual mileage for both trips may be reimbursed.
- b. **Parking Fees**: Long-term parking fees will be reimbursed provided receipts are attached. Short-term parking is not reimbursable.
- c. **Shuttle Fees/Taxi Fares**: Shuttle and taxi fares, including tips, will be reimbursed at

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actual cost. Actual receipts or a schedule of itemized expenses must be submitted with the Travel Settlement form.

2. Destination Ground Transportation

- a. Airport to Hotel and Return Ground Transportation:** A transportation allowance (refer to the STARR) will be reimbursed for the trip from the airport to the hotel, and again for the return trip back to the airport. This allowance includes baggage handling and taxi tips. Actual receipts (i.e., hotel shuttles, taxis, mass transit systems) are required for reimbursement of ground transportation expenses in excess of the allowance.
- b. Other Ground Transportation:** Additional ground transportation costs incurred while conducting official College business, regardless of the amount, must be supported with an original receipt or schedule of expenses. Side trips and non-business functions requiring transportation are considered personal expenses and are not reimbursable.

F. Rental Vehicles:

- 1. For local/in-state travel:** Travelers should utilize vehicles from the College's motor pool, state motor pool, contracted car rental companies identified on the current STARR, or private vehicles.
- 2. For out-of-state travel:** Rental vehicles must be arranged through the designated travel agency or contracted car rental companies. The general policy for conference trips is that rental cars are not allowed unless specifically authorized by the budget center manager as necessary to accomplish the business purpose of the trip. If authorized, the rental car and estimated cost should be included on the travel requisition to be formally approved.

Note: by using a contracted rental car company identified on the STARR within the 50 states and District of Columbia, discount rates and insurance coverage are included in the rate quoted and insurance should not be purchased separately when the car is picked up. Other optional insurance (such as personal property) available on rental cars may be purchased at the traveler's option but this cost will not be reimbursed unless the optional insurance is approved in advance and purchased to protect College-owned equipment.

- 3.** If rental car arrangements are not made through the contracted providers noted on the current STARR, or if the rental is outside of the 50 states and District of Columbia, the traveler must purchase both damage and liability insurance with the vehicle rental.

G. Private and Motor Pool Vehicles

1. General Vehicle Use Guidelines

- a.** Before being allowed to drive a vehicle on College business, individuals must first be approved to do so. To be included on the approved driver list on file with the College Office of Risk Management, an individual must complete the College's driver safety

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training program, maintain a valid Utah drivers license (or out of state license approved by Risk Management), obtain initial supervisory approval to drive, and abide by the College's driving policies and procedures.

- b. As a general rule, travelers are encouraged to use available motor pool vehicles when traveling locally and in-state. Use of such vehicles avoids normal "wear and tear," insurance issues, and other expenses associated with driving a private vehicle.
- c. Although local and in-state travel occurs more frequently than out-of state travel, supervisors should still assure that such travel is necessary and approved. The supervisor's signature on the traveler's mileage reimbursement form and acceptance of motor pool IDB charges will be evidence that the traveler received advance permission to drive either a private or motor pool vehicle on College business.
- d. Any vehicle accident in which a traveler is involved must be reported immediately to local law enforcement agencies, car rental companies (if appropriate), and to the College Office of Risk Management.

2. Use of Motor Pool Vehicles

- a. Motor pool vehicles may be used in accordance with separately issued motor pool policies and procedures. However, College or state motor pool vehicles should not be driven outside the State of Utah. If driving out of state, due to insurance and liability concerns, travelers should use a rental car arranged through the contracted companies identified on the current STARR. If another non-contracted car rental company is used, the employee must purchase damage and liability insurance. Exception: A College motor pool vehicle may be taken out of state with advance written approval from the College Office of Risk Management. Such approval must be obtained at least five (5) working days before the expected departure date.
- b. Departments will be charged for the use of motor pool vehicles according to the College or state motor pool rate schedules in effect at the time the vehicles are used.

3. Use of a Private Vehicle

- a. Only one person in the vehicle may receive the mileage reimbursement regardless of the number of people in the vehicle.
- b. For trips where the destination is less than 50 miles one way from the traveler's regular work place, reimbursement for a private vehicle will be at the lower rate indicated on the STARR unless a College motor pool vehicle is not available. If a College motor pool vehicle (excluding large vans or buses) is not available, the higher reimbursement rate will apply. It is the traveler's responsibility to contact the College Motor Pool Office to reserve or verify the availability of a vehicle for the day and time of travel.

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Exceptions:

Non-Redwood Campus Employees: Because College vehicles are not readily available at campus locations other than at Redwood, travelers based at other sites are eligible to be reimbursed at the higher mileage rate for driving a private vehicle without having to check the availability of a College motor pool vehicle. This exception does not apply to trips where the destination is at least 50 miles one-way from the traveler's regular work place.

2) Travelers Who Drive "Regularly": Redwood Campus travelers who drive "regularly" as part of their job may drive a private vehicle and be reimbursed at the higher mileage rate without having to check the availability of a College motor pool vehicle. Driving "regularly" occurs when a vehicle is driven for College purposes on at least eight days in any given month. If a vehicle is used less than eight days in a month, the lower reimbursement rate will apply unless a motor pool vehicle was not available. This exception for the higher reimbursement rate does not apply to trips where the destination is at least 50 miles one-way from the traveler's regular work place.

- c. For longer trips where the destination is at least 50 miles from the traveler's regular work place, a College or state motor pool vehicle should be reserved and used. If a private vehicle is used, mileage will be reimbursed at the lower rate.
- d. Travel to the Airport: Mileage incurred traveling to and from the airport or long-term parking location in a private vehicle will be reimbursed at the higher reimbursement rate.

4. Documentation for Mileage Reimbursement

- a. **Overnight Trips:** Claimed private vehicle mileage associated with overnight trips (including mileage to and from the airport) should be documented on the Travel Settlement Voucher. All Travel Settlement Voucher forms should be completed, signed and forwarded to the Business Office for processing within five business days after the traveler returns home.
- b. **Day Trips:** For non-overnight travel, all reimbursable mileage should be documented on the Mileage Reimbursement Form. Mileage should be recorded in the applicable rate column for each day and/or trip, along with a brief explanation of the trip's purpose. If an exception is granted to the traveler as noted in IV.G.3.b. 1 or 2 above, the appropriate exception box should be checked and all the mileage should be listed in the higher rate column. Individuals who drive "regularly" should turn in their approved Mileage Reimbursement Voucher forms to the Business Office on a monthly basis (within seven days after the end of the month). Other travelers may turn in their reimbursement forms monthly, but no later than every three months.

H. Private Vehicle Mileage in Lieu of Airfare: If a traveler chooses to drive a private vehicle instead of flying, reimbursement will be at the lower mileage rate (per current STARR) or the airfare,

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whichever is less. The lowest, reasonable airfare price quote must be obtained and be included with the travel encumbrance. The traveler will be reimbursed for meals and lodging not to exceed the total of those expenses that would have been incurred if the traveler had flown. Exceptions for special circumstances require written justification and supervisory preapproval. Other guidelines include:

1. Mileage will be computed based on the most economical, usually traveled routes.
2. Only one employee traveling in a private vehicle can be reimbursed for mileage.
3. When several employees are traveling to the same meeting or site, travel planners/supervisors are encouraged to coordinate travel arrangements to limit the number of required vehicles.

I. Incidental Costs

1. **Tips:** Tips for concierge, maid service, valet parking and other personal preference services are not reimbursable. In addition, meal tips and baggage handling tips are not reimbursable if per diem and ground transportation allowances are claimed. If actual shuttle or taxi costs are claimed, tips can be included and are reimbursable. Refer to the STARR for current tipping guidelines and limits.
2. **Telephone Calls:** In general, travelers are encouraged to use prepaid phone cards available from SLCC Travel Services, or personal cell phones when initiating business or personal phone calls while traveling instead of using costlier hotel phones.

a. Monthly Communication Plan Participants

It is expected that employees who are receiving College monthly communication plan reimbursements will use their personal cell phone device; and thus, are not eligible for separate phone call reimbursement. However, if business calls cause the basic plan minutes to be exceeded, employees are eligible to be reimbursed for the additional costs in accordance with the College's "Personal Communication Plan Guidelines".

b. Non Communication Plan Participants

- 1) Business related telephone calls will be reimbursed at actual documented costs. (Note that SLCC Telephone Services can provide phone calling cards to individuals who make frequent business calls.)
 - a) If a personal cell phone is used, a reimbursement may be claimed for calls provided there are additional costs incurred to the employee's basic service plan as a result of the business use.
 - b) The reimbursement rate will be at the cost per additional minute assessed by the

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service provider plus any roaming or other direct costs associated with the call.

- c) To claim a reimbursement, the employee must attach a copy of their telecommunications bill with all business calls highlighted to either an Expense Reimbursement Form or to a Travel Settlement Voucher Form and submit it to their budget center manager for approval. Both outgoing and incoming business calls should be identified and the business purpose of each call clearly noted.
 - d) Reimbursement will not be allowed for recurring monthly charges, such as taxes, fees or equipment charges.
- 3. Other Miscellaneous Incidental Costs:** Payments for conference tapes, books, and road tolls are examples of other miscellaneous business related expenses that might be incurred while traveling. These items may be claimed on the Travel Settlement Voucher form (original receipts

or a schedule of expenditures must be included), but they should be coded to a “current expense” account code rather than to a “travel expense” account code.

V. TRAVEL APPROVAL, ENCUMBRANCE AND POST-TRIP REPORTING PROCEDURES

- A. Travel Pre-Approval Procedures:** All College travel must have prior approval by the appropriate budget center manager or higher level supervisor except for the College president, whose travel will be approved by the Vice President of Business Services. Authorization for overnight travel occurs when a budget center manager electronically approves a travel encumbrance in the accounting system prior to the traveler’s departure. Authorization for non-overnight travel may be given verbally, and be evidenced after the fact when the supervisor signs off on the Mileage Reimbursement or Travel Settlement form.
- B. Travel Encumbrances:** A completed travel encumbrance is required for each person going on an overnight trip. For non-overnight travel, an encumbrance is not required. Note that conference registration and agenda material, meeting schedules or a concise statement of the trip purpose should be obtained by the travel planner to substantiate the propriety of each travel request. Soon after a proposed trip has received preliminary supervisory approval, an encumbrance should be entered into the financial accounting system in order to reserve budgeted funds. A travel encumbrance number must be obtained before airfare or other commercial transportation fare is purchased.
- C. Travel Settlement and Reimbursement**
 - 1. When an overnight trip is complete,** a Travel Settlement Voucher (Form 75.2) must be prepared to document all expenses and amounts to be reimbursed; or in some cases, amounts to be paid back to the College. The trip itinerary and all required receipts documenting expenses (or explanation of expenses if receipts are missing) must be attached to the form. The form must be signed by both the traveler and traveler’s supervisor. All Travel Settlement Voucher forms should be completed, signed and forwarded to the Business Office for processing within

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five business days after the traveler returns home. If a traveler hosted other employees' meals, that traveler's settlement form must be completed and submitted to the Business Office within five days after returning home.

2. **For non-overnight travel**, travelers should complete a Mileage Reimbursement Voucher to claim mileage, meal or other possible business expenses. The form must be signed by both the traveler and traveler's supervisor. Individuals who drive "regularly" should turn in their approved Mileage Reimbursement Voucher forms to the Business Office on a monthly basis (within seven days after the end of the month). Other travelers may turn in their reimbursement forms monthly, but no later than every three months.
3. The College's fiscal year ends each June 30th, and all travel expense forms related to the prior year must be submitted to the Business Office on or before July 12 to allow for processing the expenses within the correct fiscal year.

D. International Travel

1. **Special Approval:** International travel is governed by a separate College policy and procedure, CS301.05 "International Programs." In general, travel to international destinations requires appropriate Vice President and President pre-approval. Travelers should consult the "International Programs" policy and procedure, and the Business Office – Travel web page for the current required forms and instructions that need to be completed prior to departure on international trips.
2. **Special International Travel Expenses:** Expenses specific to approved foreign travel, such as passport fees, required immunizations, and currency exchange fees will be reimbursed to the traveler. Receipts must be attached.

E. Student Activity Travel

Students, other than intercollegiate athletic teams, traveling as representatives of the College must follow the Student Activities travel procedures. However, reimbursed travel expenses cannot exceed the College's reimbursement rates or guidelines. Student travel expenses are accounted for as student activity or club "current expenses" and can be submitted on an Expense Reimbursement or Travel Settlement form.

College employees traveling with student groups are subject to the College's travel policy and reimbursement procedures. However, if an employee agrees to be reimbursed for less than the currently authorized amounts, the agreement must be documented in writing prior to the trip. This agreement should be retained with the other pre-planning materials supporting the travel, and a copy attached to the Travel Settlement Form that is submitted to the Business Office.

F. Athletic Department Travel

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Intercollegiate Athletic Team Travel: Athletic teams traveling as a group (including department personnel) to participate in or observe an athletic competition may follow separate Athletic Department travel procedures. However, reimbursed travel expenses cannot exceed the College's reimbursement rates or guidelines.

Non-Team Travel: For non-team travel such as attending a conference, department personnel must follow the College's travel policy and procedures.

Recruitment of Athletes: Athletic Department personnel may follow separate Athletic Department travel procedures when recruiting student athletes. However, reimbursed travel expenses cannot exceed the College's reimbursement rates or guidelines.