

TRAVEL POLICY

Colgate University Reimbursement Policies for All Travel and Work Related Expenses

Overview

Employees at Colgate University (Colgate or University) have a fiduciary responsibility to use tuition, gifts to the University, and other sources of revenue, wisely and carefully in furtherance of Colgate's educational mission. Moreover, we are subject to the scrutiny of outside agencies and organizations such as auditors, the Internal Revenue Service (IRS), and other Federal and state government agencies, and private foundations from which we receive funds. Travel and entertainment expenditures must be well documented, "ordinary, necessary and reasonable," and have a legitimate business purpose. University approved travelers who incur such expenses should neither lose nor gain personal benefits as a result.

The purpose of these guidelines is to establish standards and procedures in order to reimburse reasonable travel and entertainment costs while complying with Federal regulations regarding reimbursement for business expenses. The guidelines are designed to ensure consistency and fair treatment for members of the Colgate community whose travel will be reimbursed or paid for by the University and for visitors (i.e., speakers, candidates) whose travel is at the University's expense. This policy applies to all travel and entertainment regardless of the funding source.

This policy is not intended to cover every situation. Questions about expenses and requests for exceptions should be brought to an appropriate member of the president's staff. Written documentation for exceptions, including signed approval by a member of the president's staff, must be provided to the Office of Accounting & Control. In addition, some grants and gifts are subject to rules that are more stringent than these guidelines and must be adhered to and some departments may have more restrictive policies and procedures due to budget constraints and/or other reasons.

It is not possible to anticipate all situations that may occur while traveling for or entertaining on behalf of Colgate. As a result, these policies are meant to serve as guidelines to follow when incurring work related expenses. It is expected that employees will interpret these policies to keep expenses to a minimum and ensure that such expenses are directly related to an employee's job responsibilities and the mission of the University. The primary responsibility for adherence to these guidelines rests with the individual and his/her respective department head/supervisor.

Note:

Individuals choosing to use their own personal credit card should be aware that reimbursement will take place *after* the trip is completed.

International Travel

In addition to any department/division specific international travel policies, faculty and staff are strongly encourage to:

- Book international travel through the Concur portal (required), by calling/emailing the Christopherson Business Travel dedicated agent groups (800-285-3603 or colgate@cbtravel.com), or by sending international travel plans to plans@tripit.com. This will allow select campus staff to assist you during an emergency situation.
- Purchase international health insurance through [GeoBlue](#). Comprehensive coverage is reasonably priced and includes everything from basic medical visits to hospitalization and medical evacuation. Coverage is designed for use outside the U.S. only. Most offices on campus have agreed to cover the insurance cost. Check with your budget manager before purchasing insurance to confirm your department's policy. Once you have received your insurance card and have registered an account with GeoBlue, please download the free GeoBlue Mobile app.

- Complete the *international travel form* administered by the Center for International Programs for your safety. The information from the form will also help the University better understand the nature of your international travel and potentially connect you to other opportunities while you are abroad.
- Provide a copy of the photo section of your passport to your manager prior to departure. This is for your protection in the event of a serious emergency abroad.
 - In the event of an emergency while traveling abroad, you should contact Campus Safety at (315) 228-7333.

Transportation

- Colgate University's *mandatory* method for making business related travel arrangements (i.e., air, train or bus, rental car) is through Christopherson Business Travel (CBT), the University's travel management company. If the CBT prices are substantially (more than 10%) higher than other providers, please contact Brittany Plumley for an exception to use an alternate provider prior to booking the reservation.
- Travelers can make their travel arrangements through the Concur Solutions (Concur) booking tool, found via the Colgate University portal, or by calling or emailing the CBT dedicated agent group at 800-285-3603 (8:00AM – 9:00PM EST, Monday – Friday) or at colgate@cbtravel.com, respectively.
- Whenever possible, employees are required to use their University issued JP Morgan MasterCard for all travel related expenses. If an employee does not have a University issued JP Morgan MasterCard, a personal credit card may be used.

Air Travel

When employees and guests travel for University business, travel should be by the least expensive means available, which means air travel in coach class. Requests to fly other than coach class may be granted by an appropriate member of the president's staff under the following exceptions; 1) medical necessity, 2) extreme emergency, 3) international travel or 4) domestic flights with airtime of three hours or longer. For these exceptions, an upgrade to economy plus or similar status is allowed with prior approval. **Under no circumstances is business class or first class allowed.**

Flight insurance is generally not an allowable expense. However, for international and/or group travel, when there is a cancellation concern or anticipated schedule changes, flight insurance expenses will be reimbursed with prior approval from the Director of Purchasing.

Rental Car Use

Employees should rent a car only when it is required for daily use at the business destination, if their trip exceeds 375 miles (one way) and/or if there is no other reasonable means of transportation. The University's preferred standard rental vehicle is a mid-size sedan. Individuals should go to the University's car rental link ([Rental Cars](#)), found on the Colgate University Purchasing Office website, for a detailed outline of procedures to be followed when renting a car for business purposes. It is expected, however, that travelers make all rental car reservations through CBT via Concur.

Personal Car Use

When an employee's business travel necessitates the use of the traveler's personal vehicle, the traveler will be reimbursed at the federally approved mileage rate as communicated by the Office of Accounting & Control. Effective January 1, 2024, the reimbursable mileage rate is .67 cents per mile, which is in accordance with IRS guidelines. Mileage reimbursement should never exceed the cost of alternative transportation.

It is important for employees to be aware that the vehicle owner's insurance policy will always provide the primary liability coverage and the University will not provide reimbursement for any deductibles.

All incidents should be reported to the Assistant Controller & Risk Manager for review by the University's commercial automobile liability insurance carrier to determine whether there is secondary liability coverage available to respond relative to any amounts exceeding the employee's primary liability coverage.

Employees who use their personal vehicle for business related travel and who travel less than 375 miles (one way), must use Google Maps, through the Concur travel and expense reporting system, to substantiate any mileage expense claimed. In addition, if the total miles driven exceed the Google Maps shortest determined route by 10% or more an explanation will be required.

When trips exceed 375 miles (one way) travelers must use a rental vehicle. In situations where inclement weather is expected and an all-wheel drive (AWD) vehicle is desired, a personal vehicle may be used if an AWD rental is not available.

Lodging

The University will reimburse employees the actual cost of moderately priced accommodations.

New York State (NYS) sales tax will not be reimbursed. Sales tax exemption certificates are available in the Office of Accounting & Control and should be presented at the hotel when checking in to a NYS hotel. Please note that the NYS sales tax exemption number is located in the upper left portion of the Colgate University JP Morgan MasterCard which may be honored by the vendor to eliminate the sales tax. Please contact the Office of Accounting & Control for further information.

The University will not reimburse for any mini-bar charges.

The University will not reimburse charges for laundry services or in-room movies for stays of four consecutive nights or less.

Lodging with friends or relatives: When it is convenient for the employee to stay with friends or relatives, the reasonable cost of a gift or meal is reimbursable. A receipt for the gift or meal must be included in the traveler's expense report. For single overnight stays the maximum amount that can be expensed is \$50; ***for multiple nights, the maximum is \$150, regardless of the number of overnight stays.*** Only one gift or meal per trip to a host is permitted and cash payments for lodging, if given, will not be reimbursed. In situations where the stay exceeds five consecutive nights, exceptions to the maximum can be approved by an appropriate member of the president's staff and, if necessary, after consultation with the Vice President for Finance and Administration.

Meals and Entertainment

General

Meals and entertainment expenses are allowable expenditures if they are reasonable and necessary expenses directly related to the business or functions of the University and consistent with Colgate's not-for-profit status. Departments may choose to be more restrictive than this policy due to budget constraints and/or other reasons; however, the maximum amounts set forth in this policy may not be exceeded unless extraordinary circumstances dictate otherwise.

While it is not encouraged, a limited amount of alcohol in connection with a traveler's meal is reimbursable. Please note, however, that reimbursement for alcohol purchases is prohibited under government (Federal and state) grants.

Meals While Traveling -Domestic

Employees have the option of choosing one of two meal management options while traveling domestically: (a) the

per diem allowance or (b) actual expense reimbursement. The per diem allowance is a daily rate that may be selected in lieu of submitting receipts. The actual expenses method requires the submission of receipts to support expenses claimed.

a. Per Diem Allowance

The traveler can elect to be reimbursed for meals and incidentals as outlined by the U.S. General Services Administration (GSA) tables. The allowed expense is determined by the traveler's destination and will be automatically calculated in the Concur expense reporting system. **Please note that the GSA generated per diem amount on the first and last day of each trip will be adjusted down by 50% as these days do not constitute full travel days.** Travelers, however, may request a waiver to this downward adjustment from their supervisor.

NOTE: The per diem rate must be reduced when a colleague, vendor, alumnus or other third-party pays for a meal. An example of a per diem rate adjustment is as follows:

When the conference attended provides some meals as part of the conference registration fee. For example: A traveler attends a three-day conference. The conference provides breakfast for all attendees of the conference at no charge to participants. Since the cost of breakfast is part of the conference registration fee, the traveler is not entitled to reimbursement for breakfast during the days breakfast is provided. The traveler can account for these adjustments in his/her per diem allowance when completing their Concur travel expense report.

b. Actual Expenses

The maximum daily allowance for domestic travel is \$85. All expenses must be receipted and included in the employee's Concur travel expense report. Standard practice allows for tipping ranges from 15% to 20% of the bill. Tips for meals in excess of 20% of meal cost will not be reimbursed.

Meals While Traveling - Foreign

Due to fluctuation in exchange rates, foreign travel reimbursement will be made based on (a) the standard per diem rate of \$85 or (b) actual receipted expenses to a daily maximum of \$100. Standard practice allows for tipping ranges from 15% to 20% of the bill. Tips for meals in excess of 20% of meal cost will not be reimbursed.

For all actual expenses for meals while traveling, receipts, regardless of amount, are required in order for a reimbursement to be issued. If a group of colleagues split a bill and original receipts are not readily available, the traveler should document the cost of their individual portion of the bill as well as provide an explanation for the meal charge. In addition, costs incurred for meals must be reasonable; meals may not be extravagant.

Non-Travel Business Related Meals

1. **Meals with a clearly substantiated business purpose:** In cases where University employees meet over a meal when not traveling, the cost of the meal is considered a non-reimbursable personal expense unless: 1) the primary purpose of the meeting is to conduct business and 2) there is a clear and compelling reason to meet over a meal. Generally, these conditions are met when it is not possible for employees to meet during other working hours, and the purpose of the meeting is to conduct business in accordance with a formal agenda.
2. Non-travel related meals eaten alone do not qualify for reimbursement.
3. Occasional meals provided to a group of employees, such as at a holiday party should generally serve the purpose of promoting goodwill, employee relations, morale, or to celebrate retirements, or major (e.g., 25 years) anniversaries of employment with the University. They must be reasonable and should not be extravagant. Meals which may be classified as personal events such as birthdays, weddings, showers, etc. are not allowable expenditures.

4. Meals that do not fall into one of the classifications outlined above will be considered taxable wages with the appropriate Federal, state and FICA taxes deducted from the employee's wage payment.
5. Required documentation for business related meals includes the date, time, and location, nature of the gathering and names and titles of those in attendance. In cases where there are more than six people in attendance, the name of the committee or organization and the number of participants is sufficient. Original receipts must accompany the request for reimbursement of actual meal costs.
6. Meal costs must be approved by the employee's department head/supervisor whether submitted through the travel summary form or as part of the Colgate JP Morgan MasterCard monthly statement of activity

Business Entertainment

Individuals conducting fund raising are limited to a maximum of \$150.00 per day for each person entertained. Entertainment expenses greater than \$150.00 per day/per person must be approved by the Vice President for Finance & Administration or the President.

Personal entertainment expense (other than meals) is not normally reimbursable. If an employee is entertaining University guests for business purposes, names of those being entertained should be provided along with the purpose of the entertainment. Failure to provide that information may result in the IRS treating the reimbursement as taxable income to the employee.

Other Expenses

1. Companions

Expenses for a companion are not reimbursable unless the companion's attendance is necessary for business purposes.

2. Telephone

For those employees not eligible for a University cell phone stipend, business calls made while away from the office will be reimbursed. Calls home will be reimbursed at the rate of one call per day (of reasonable length). Direct long distance calls from a hotel room can be expensive and should be avoided.

3. Miscellaneous

Any necessary expense under \$75, not previously described, must be receipted and described.

4. Non-reimbursable Expenses

The following **will not** be reimbursed by the University:

- Fines for parking or moving violations;
- Movies or other personal entertainment for stays of four consecutive nights or
- Laundry services (for stays of four consecutive nights or less);
- Lost or stolen personal property (including cash);
- Costs incurred at home, such as childcare;
- Life, flight or baggage insurance (except as noted previously); and/or
- Companion expenses

Travel advances

Employees who travel regularly as part of their work responsibilities should use the Colgate JP Morgan MasterCard to cover expenses associated with their business trip. For trips involving students that need a cash advance, requests will need to be processed through Concur. In these instances, the cash advance will be made by direct deposit to the employee's bank account. Employees cannot request advances through the cashier's window.

Travel settlements

All travel expense settlements will be processed via Concur.

Reporting Requirements

The University must implement and adhere to regulations issued by the IRS and other governmental agencies. All travel expense summaries must include the following:

- Information to establish the business purpose of the travel, entertainment or other expenditure; The amount, date, and place for each expenditure;
- Substantiation of the expenditure with original receipts (except for per diem meal expenses); and
- If necessary, the return of any unused cash advances (due within 30 days of completing the trip).

Reimbursements for Third-Parties

Expenses to be reimbursed by a third-party (individuals, government, public or private entity) can be charged to the University if the expenses are for a purpose that fulfills the business purpose of the individual in carrying out their responsibilities as an employee of the University (business related). The third-party verification form should be completed and forwarded to the Office of Accounting & Control for review.

