

# Grinnell College

## Travel Policies, Procedures and Allowable Expenses

### I. General Policy:

The basic rationale underlying all college travel is that the College should incur the lowest practical and reasonable expense while completing the travel process in an efficient and timely manner. Every effort should be made to make business travel arrangements that keep College expenses to a minimum while providing a reasonable level of comfort and convenience for the traveler. Safety of the traveler is of utmost importance when travel arrangements are being considered.

Grinnell College utilizes an **accountable reimbursement plan** in accordance with the Internal Revenue Service Code 274 (explained in Publication 463), requiring that:

- Expenses must have a business connection – that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
- Expenses must be adequately accounted for in a reasonable period of time
- Any excess reimbursement must be returned within a reasonable amount of time

Employees whose travel is funded by a sponsored grant or contract must ensure all procedures and restrictions of the sponsoring organizations are followed. Sponsors may impose procedures that are more restrictive, and in some cases may deny reimbursement.

### II. Procedures:

#### A. Travel Expense Report

- **Completion and Submission**  
The traveler shall file his/her travel expense report with Accounting within 30 days of trip completion.
- **Approval / Authorization Process**  
The traveler and their supervisor must sign and date the travel expense report personally certifying that all the expended amounts are correct, the travel was by a practical and reasonable method, and if applicable, the expenses comply with the conditions of the grant or contract.
- **Substantiation and Documentation Requirements**  
Each expense should be listed separately on the travel expense report. An original itemized receipt for each expense shall be included for reimbursement. In the event of a missing receipt for a nominal expense, document the amount, date, place and essential character of the expense. Expenses exceeding \$75.00 are taxable income as defined by the IRS when a receipt does not accompany the request for reimbursement. Photocopies of receipts will be accepted with an explanation of why the original is unavailable.

Receipts, in order to be adequate, must show the amount, date, place and essential character of the expense. Hotel receipts should show separate amounts for lodging, meals, and telephone calls. Restaurant receipts must include the name of each person in attendance and their relationship to the College. Credit card statements or record of charge slips accompanying credit card statements are not acceptable in lieu of original itemized receipts.

#### B. Travel Advance

Travel advances shall be requested from Accounting at least ten working days prior to the date of departure. Authorization by the department head or supervisor having budgetary responsibility is required. The promissory note is signed by the traveler. Outstanding travel advances must be cleared with the submission of the travel expense report within 15 days of the conclusion of the trip. Except in unusual circumstances, only one outstanding travel advance per person will be permitted. The minimum travel advance request is \$100.00.

### **III. Allowable Expenses:**

#### **A. Commercial Airfare**

Travelers using Hamilton Travel for airline reservations will have their airfare booked to the Grinnell College central travel account. Accidental death/dismemberment (AD&D) insurance in the amount of \$500,000 is provided at no cost when tickets are purchased through the central travel account.

If cheaper airfare can be purchased elsewhere the JP Morgan Visa card shall be utilized when available. The AD&D insurance is also provided through the JP Morgan corporate card (not the purchasing card).

The least preferred method is for the traveler to pay for the airline tickets personally, requesting subsequent reimbursement. If this method is chosen, the reimbursement request must include a copy of the passenger coupon and evidence of payment. Reimbursement can be processed in advance of the travel. If the trip is cancelled, the traveler must reimburse the College for the ticket price or return the ticket to Accounting so the College will receive partial credit for the unused ticket. Employees with a JP Morgan Visa card who do not utilize the Hamilton central travel account are required to use the JP Morgan card for airline ticket purchases.

The College currently participates in the United Perks Plus and American Airlines Business ExtrAA programs. These are preferred vendor arrangements which provide the institution with discounts, free upgrades and travel vouchers which are distributed to departments based on usage. The traveler earns airline miles for their personal use if they are an enrolled participant of the United Mileage Plus or American Airlines AAdvantage programs. Hamilton Travel assigns the appropriate program codes to the tickets purchased by the College. Tickets purchased for either airline through a different vendor can be assigned to Perks Plus or Business ExtrAA by assigning the program numbers 792BW or 766118, respectively.

Reimbursement will not be made for flight cancellation insurance, additional life insurance purchased or program miles exchanged for travel tickets.

#### **B. Car Pool**

To arrange for the use of a College vehicle for the purpose of conducting College business, Facilities Management can be contacted at ext. 3300. The normal pickup and delivery of a vehicle is at the Office of Safety and Security at the corner of Tenth Avenue and East Street. A valid driver's license must be presented to the Office of Safety and Security at the time of pick up.

All vehicles are covered with collision and liability insurance. A fleet insurance card is located in the glove compartment of each car pool vehicle. The card should be presented as evidence of insurance when necessary. Do not remove the card from the vehicle. Seat belts are to be worn by travelers at all times while on authorized travel. A gas card (Citgo, BP, Kum & Go) is attached to the key ring. The gas tank should be filled before the car is returned to the car pool parking lot.

#### **C. Rental Cars**

Travelers may rent an Enterprise car by calling 236-8500. The department requesting use of the vehicle will be charged the rental fee and operation expenses billed by Enterprise. An Enterprise car may also be used as a one-way trip to the Des Moines or Cedar Rapids Airport. The normal pickup and delivery of an enterprise vehicle is at the Office of Safety and Security at the corner of Tenth Avenue and East Street. A valid driver's license must be presented to the Office of Safety and Security at the time of pick up.

The College has a contract with Avis Rent-A-Car providing a discounted rate and a free rental day for each 15 days rented. Departments/divisions will be awarded the free rental days. You should contact Avis at (800)331-1551 for reservations. The Avis worldwide discount number for Grinnell College is L359607.

A reasonable size car consistent with the needs of the traveler should be requested. The car should be rented in the driver's name with the business affiliate as Trustees of Grinnell College.

The College's fleet insurance covers rental cars. Reimbursement will not be made for rental car insurance. Many offices on campus have fleet insurance cards. If your office does not have a fleet card, you should request a card from the Office of the Treasurer when utilizing a rental car.

The driver must have a valid driver's license and be an employee of the College or be a pre-approved driver by the department to which the employee reports. Seat belts are to be worn by travelers at all times. Only actual expenses (such as, gas, parking, etc.) are reimbursed by the College. The College will not reimburse employees for parking tickets and fines for moving violations.

#### **D. Personal Automobile**

Reimbursement will be made to the traveler using the standard mileage rate found on the web page <http://www.grinnell.edu/offices/accounting/accounts payable/taxexempt/>. The mileage rate includes all expenses incurred by use of the privately owned automobile when traveling on official College business including, but not limited to, gasoline, insurance, maintenance and car washes. Additional reimbursement will be made for tolls and parking fees.

Grinnell College expects that a person using his/her vehicle for college business has a valid driver's license and carries liability insurance as required by law. The College's insurance provides coverage on a secondary basis and does not cover deductibles for collision or liability expenses. Further, seat belts are to be worn by travelers at all times. The College will not reimburse employees for parking tickets, fines for moving violations or for vehicle towing or starting charges.

#### **E. Registration Fees**

The traveler may prepay registration fees for conferences with their JPMorgan Chase Corporate/Purchasing VISA card, request a College check paying the vendor directly or they may prepay the registration fee and submit a request to Accounting for reimbursement. Registration fees should not include costs for activities such as golf outings, fun runs, museum tours, etc.

#### **F. Lodging**

The cost of overnight lodging (room and tax only) may be reimbursed if the authorized travel necessitates an overnight stay. The College will not reimburse employees for the travel expenses of a spouse or domestic partner. Personal expenses such as movies and gym use are not reimbursable expenses.

#### **G. Meals**

To qualify for personal meal reimbursement, IRS regulations require that an employee must be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest (referred to as the "overnight rule"). Therefore, for same day trips, Grinnell College travelers may not qualify for personal meal reimbursements unless the meal qualifies as a business meeting meal. A business meeting meal requires two or more people in attendance and the meeting must have a business connection. Business meeting meals are generally infrequent and/or unordinary. Dinner drinks may be consumed with a meal but should not exceed a reasonable limit.

The College reimburses meals based on the actual cost. Itemized receipts must accompany the travel expense voucher, regardless of amounts. Tips and gratuities while on College business shall conform to normal standards and shall under normal circumstances approximate 15-20%.

#### **H. Miscellaneous Travel Expenses**

Reimbursement may be claimed for parking charges, ferry/taxi/subway/train fares, bridges, highway and tunnel tolls. Receipts are required for all miscellaneous travel expenses.

Expenditures which are strictly of a personal nature such as child care, personal entertainment and recreational purposes are not eligible for reimbursement.