

Grinnell College Travel Policy

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. The 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 period 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. Faculty should refer to faculty travel guidelines available from the Dean's Office.

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**. Failure to do so may result in the expenses being considered taxable income to the employee.

- **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 any expense over \$50 is required to be submitted with the travel expense report. 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 the Accounting department at least ten working days prior to the date of departure. Authorization by the department head or supervisor having budgetary responsibility is required. The traveler must sign a promissory note for the advance prior to the advance being processed. Outstanding travel advances must be cleared with the submission of the travel expense report within 30 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.

Employees with a JP Morgan Visa card should use the card for travel expenses.

III. Allowable Expenses

A. Commercial Airfare

Employees with a JP Morgan Visa card should use the JP Morgan card for airline ticket purchases. If an airline ticket is purchased and the trip is subsequently cancelled, any credit should be used for a future business trip. If the credit is used for a personal trip, the employee must reimburse the College for the cost of the ticket. Reimbursement will not be made for flight cancellation insurance, additional life insurance purchased or program miles exchanged for travel tickets.

First-class or business class air travel within the United States is not allowed.

Business class travel for international trips will be permitted only if all of the following criteria are met:

- The primary purpose of travel is to conduct business on behalf of Grinnell College and upon arrival there will be no time to rest from the extended trip;
- Travel time is expected to exceed a duration of 10 hours for one leg;
- The duration of the trip is expected to be short-term in nature;
- The expenditure has been approved by the appropriate budget supervisor taking into consideration departmental budget parameters and the Accounting department has been informed of the approval.

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, even while on College business, for their personal use if they are an enrolled participant of the United Mileage Plus or American Airlines AAdvantage programs. Tickets purchased for either airline can be assigned to Perks Plus or Business ExtrAA by assigning the program numbers B0231 or 766118, respectively.

For employees who have a United Mileage Plus account the College can add your account ID to Grinnell's business account and your business trips will be automatically credited to Grinnell's Perks Plus account with United. Your personal account ID can be added to the business account by contacting the Treasurer's Office at ext. 9700.

Employees who are members of the American Airlines AAdvantage program can add the College's Business ExtrAA account number to their personal record by logging into their personal account and clicking on My Account and then on Reservation Preferences. Under Reservation Preferences is a sub-header as you scroll down the page for My Business ExtrAA Information which is where the College's Business ExtrAA account number (766118) is entered. Once it is entered there the College will receive Business ExtrAA points as flights occur.

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 making an online reservation through Pioneer Web or calling 236-3025. 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/about/offices-services/accounting/accounts_payable. 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 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. 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, and tolls. Receipts are required for all miscellaneous travel expenses exceeding \$50.

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