POLICY ON EMPLOYEE TRAVEL AND ENTERTAINMENT EXPENSE REIMBURSEMENT

The purpose of this policy is to provide broad guidelines for official business travel and entertainment reimbursement to employees of Roosevelt University. The University travel and entertainment expense reimbursement policy and related procedures support goal #5 in the Strategic Plan, “Financial Sustainability,” through managing and controlling expenditures for the efficient and effective operation of the University.

These policies and procedures are compliant with Federal law, Internal Revenue Service regulations, and State law governing not-for-profit entities and apply to all employees who seek reimbursement of travel and entertainment expenses from the University, regardless of the source of funds.

Employees while traveling are expected to spend Roosevelt funds prudently. The University will reimburse employee travel expenses only when they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. Claims for reimbursement of eligible travel and entertainment expenses in nominal amounts of less than $25 individually, such as bellman or skycap tips, need not be accompanied by receipts, although submission of such documentation is encouraged, when available.

Travel on behalf of the University meets the IRS definition of an “accountable plan.” Under an accountable plan, travel advances and reimbursements of expenses must meet three requirements:

1) Reimbursement of the expenses incurred and paid while performing services as employees must have a business connection.

2) Travelers must provide a statement substantiating amounts, dates, uses and business purpose of expenses within a reasonable amount of time (not to exceed 60 days) after the expenses are incurred. Original itemized receipts must be attached to the statement.

3) Employees must return any advance amounts in excess of substantiated expenses within a reasonable period of time (not to exceed 60 days).

Travel advances and reimbursements meeting these requirements do not have to be reported as income to the traveler.
If an employee does not substantiate an expense or return an excess advance within a reasonable period of time (60 days), the amount must be treated as if it were paid under a non-accountable plan and, therefore, would be considered taxable salary, subject to withholding, on the employee’s Form W-2.

TRAVEL EXPENSES

Out-of-town Travel

Out-of-town travel must be approved in advance by the employee’s supervisor using the Travel Authorization Form, which is submitted to the Office of the Senior Vice President and Chief Financial Officer. International travel must be pre-approved by the Provost and Executive Vice President. The original copy of the approved Travel Authorization Form should be attached to the Employee Expense Reimbursement Form when the employee submits the latter for reimbursement after the conclusion of the employee travel.

Reimbursable out-of-town travel expenses include actual and reasonable costs of meals and beverages, lodging, transportation, tips, telephone and fax services, rental cars, parking, and costs of maintaining and operating an automobile for business purposes up to the maximum allowed under IRS regulations. The University does not use a standard per diem reimbursement rate.

Personal telephone calls will be reimbursed only for employees who travel overnight and need to contact their family members. Costs incurred for hotel room mini-bars, laundry and dry cleaning for personal clothing, and in-room movies and other forms of personal entertainment will not be reimbursed. Travel expenses are not allowed for a spouse, dependent, domestic partner, or other individual who accompanies the employee unless the University requires such accompaniment. The University will pay for employee travel costs only through reimbursement after the employee has submitted a completed Employee Expense Reimbursement Form with itemized receipts attached. It will not pay any travel agent, airline, motel/hotel or other vendor directly. The most cost-effective mode of travel should be used based on itinerary. All costs are to be shown on the employee’s expense report in the categories listed thereon and submitted by the end of the month following the expenditure.

Local Transportation

Use of a personal automobile for University business by an employee possessing a current driver’s license and carrying state-mandated liability insurance on the vehicle will be reimbursed up to the maximum allowed in IRS regulations. Mileage qualifying for reimbursement is defined either as miles driven from the primary employment location
Personal transportation, i.e., commuting, costs incurred in connection with regular job duties or for attendance at University events that occur outside of normal business hours, including evenings and weekends, will not be reimbursed. For example, travel for attendance at a retreat or open house on the weekend at either University campus, travel for attending commencement, or early morning or late night travel to and from home will not be reimbursed. However, in unusual and infrequent situations involving employees who are assigned in writing by their supervisors to work later than 11 p.m., and when commuting by other means of public transportation is not perceived to ensure personal security, the University will reimburse the cost of taxi fares after the assigned work hours from the University to such employees’ residences.

Personal automobile mileage reimbursement rates are posted on the Intranet at the Controller’s web site at http://intranet.roosevelt.edu/controller/forms.asp. The rate is adjusted from time to time in response to changes made by the Internal Revenue Service to the rates it allows.

**Intercampus Transportation**

Chicago and Schaumburg campus staff and full-time faculty members who are required to travel via train, subway, bus, University van service, or personal automobile between the two campuses on the same day will be reimbursed for actual transportation costs incurred. The University will not reimburse for intercampus transportation via any other mode. The standard rate of expense reimbursement when using a personal automobile is based on 30 miles one way plus one expressway toll, if applicable. Employees who must pay to park downtown on the days in which inter-campus travel is required are eligible for reimbursement of such parking in addition to the allowable mileage and toll. It is recommended that employees use nearby parking facilities with which the University has negotiated economical parking rates. Generally, no other reimbursement of downtown parking is allowed.

**BUSINESS MEETINGS AND ENTERTAINMENT EXPENSES**

**Entertainment**

In general, reasonable expenses incurred when conducting meetings or other events where University business is conducted, whether with internal constituencies (faculty, staff and students) or external constituencies (trustees, donors, alumni, parents of students, vendors, job candidates, professional guests, etc.) are reimbursable.

Entertainment expenses should be reasonable in relation to the nature of the function and the business benefit that the employee expects to derive from the expenditure. Names of persons along with their titles and affiliations, location of meeting or event, and the
purpose of the occasion must be reported. Typical examples include entertaining prospective donors, or recruiting a faculty candidate.

**Meals**

Reimbursement of reasonable food and beverage costs incurred on behalf of employees during on- and off-campus staff meetings is permitted, provided legitimate business purpose and need are documented. Employees should avoid incurring excessive staff meeting meal costs, which will not be reimbursed.

Expenses for local dining, including limited consumption of alcoholic beverages, involving non-University personnel are reimbursable when the purpose of the meeting or event is to conduct University business and when it is necessary or desirable to have the meeting or event in conjunction with, or during, a meal. Members of OPEIU Local #391 who work ten hours or more in a day are entitled to receive a six-dollar meal allowance paid for by the University, unless the employee accepts a dinner meal provided by the University.