

**ROGUE COMMUNITY COLLEGE
GENERAL INFORMATION AND
ADMINISTRATIVE PROCEDURES**

Procedure: TRAVEL AND OTHER REIMBURSEMENT (AP-056)

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Introduction

Before traveling or making purchases on behalf of Rogue Community college, you must know which expenses are reimbursable, which are not, and how to properly report and document those expenses. Therefore, the college asks that you take the time to carefully read the following travel policies and procedures.

These procedures apply to reimbursements from all college funding sources. More restrictive travel policies and procedures mandated by specific grants or programs will take precedence over college policy.

The college reserves the right to amend or revise policies and procedures at any time. Changes in policies and procedures will be readily distributed throughout the college and are to be considered effective on their date of issuance. If possible, sufficient notice will be given prior to the change in procedure.

Rogue Community college separates travel expenses into three main categories: out-of-town travel, local travel and in-district travel. Out-of-town travel is defined as travel away from your tax home for substantially longer than an ordinary day's work (overnight stay). Local travel is defined as travel when you are not traveling away from home (no overnight stay) and you are not traveling between campuses. In-district travel is defined as traveling between campuses. Policies and Procedures differ for these categories.

USE OF PERSONAL CREDIT CARDS AND REBATE PROGRAMS

Oregon State Statute 244.040(1)(a) prohibits public employees from obtaining financial gain from their employment other than their salary.

Any financial benefit that a public employee accepts from a credit card company and personally uses as a result of the public employee using a personal credit card to make a purchase on behalf of the official's public employer would violate ORS 244.040(1)(a) unless such benefits were formally adopted by the governing body of the public body as part of the employee's official compensation package. Such benefits include frequent flyer miles, rebates, discounts on future purchases, and all other such financial incentives.

The college does NOT consider the above-mentioned benefits as part of employee's compensation packages. Therefore, employees should not accept personal benefits for college-related purchases when using a personal credit card.

AUTHORIZATION/APPROVAL

An associate dean, dean, and/or president must approve a verbal or written travel request before reservation/travel arrangements are made. Please follow your department process for approval. Each associate dean or dean may designate one or more officers to approve on his or her behalf. Approval certifies:

- Availability of Funding
- Least expensive means of travel requested.
- Compliance with funding agency regulations.
- Compliance with college reimbursement policy.
- Propriety of travel expenses.
- Completeness of documentation and accuracy of accounting.

INTERNAL REVENUE SERVICE REQUIREMENTS

In order for travel and transportation advances and reimbursements of travel expenses to be excluded from the traveler's taxable income, the college's travel policies must meet the IRS definition of an "accountable plan" with the following three requirements:

- Advances and reimbursements must be made for business expenses only and must be reasonable and necessary.
- Travelers must submit an electronic travel request in RAPS substantiating the amount, time and business purpose of expenses within ten working days after the expenses are incurred. Original receipts must be forwarded to the Budget and Financial Services Office. If you do not have access to RAPS, please request help from your department secretary, dean's assistant, associate dean's assistant or a clerical staff member in your department.
- Employees must return any advance amount in excess of substantiated expenses within ten working days after the completion of the trip.

DOCUMENTATION REQUIREMENTS

IRS requirements are met by proper completion of the travel request. Clearly state the overall, specific business purpose of the trip in the request. Forward original receipts and supporting documentation to the Budget and Financial Services Office.

Appropriate receipts/documentation include:

Business Purpose Written explanation and/or conference schedule of events

Transportation Air: An original airline ticket is the most preferable form of documentation. Also acceptable is an original itinerary including method of payment. An e-ticket including method of payment is also acceptable. The least preferable, yet acceptable, form of documentation is a copy of any of the aforementioned items.

Rail: An original passenger receipt

Rental Car: An original rental agreement receipt

	Ground: An original bus, shuttle, or taxi receipt
Hotel	An original bill/receipt (detailing all expenses)
Conference Fees	Receipt from conference sponsor or copy of registration form accompanied by proof of payment (canceled check or credit card statement)
Other	An original receipt or invoice

TRAVELING BY AIR

Purchase your airline ticket at the lowest available commercial rate. Federal regulations prohibit the reimbursement of "business" or "first" class air travel and require that U.S. carriers be used for both foreign and domestic travel.

While some restrictions or penalties may apply, advance reservations secure the lowest fares. In many cases you save hundreds of dollars by purchasing tickets on special or promotional flights that may require advance booking, entail one stop, or depart and/or arrive at times slightly less convenient. You are encouraged, but not required, to use connecting flights or alternative airports when it is less expensive to do so.

Frequent flyer miles should not be claimed for college-related travel.

Forward the original airline ticket to the Budget and Financial Services Office. The original passenger ticket or e-ticket statement must include the dates and points of departure and arrival, the travel "class", and the total amount.

TRAVELING BY RAIL

If you choose to travel by rail, be aware that the college will reimburse the cost of train fare not to exceed the cost of the lowest available commercial airfare.

Forward the original ticket to the Budget and Financial Services Office. The ticket or receipt must clearly show the date, the point of departure and arrival, as well as the total amount.

RENTAL VEHICLES

The college will reimburse you the lesser of mileage or the car rental plus gas. The Mileage Calculator worksheet will help you determine the cost of each option.

Rent vehicles when less expensive. Each Travel request will require the traveler to determine the least expensive means of transportation.

Do NOT purchase a Loss Damage Waiver (LDW) and Liability Insurance Supplement (LIS) from the rental agency when renting a vehicle in the continental U.S. The college's general liability insurance covers loss and damage of rental cars.

Updated July 1, 2009

Always rent vehicles at the lowest possible cost, not to exceed the intermediate size car rate. Reimbursement will be made for larger vehicles in exceptional cases (i.e. several travelers in one car, equipment being transported, etc.).

Forward the original receipt to the Budget and Financial Services office. The receipt must clearly show the date, the point of departure and arrival, as well as the total amount.

If an accident occurs, notify the automobile rental agency and immediately contact the Human Resources/Risk Management Office at (541) 956-7017.

USE OF PRIVATE VEHICLES

The College will reimburse you the lesser of mileage or the car rental plus gas. The Mileage Calculator worksheet will help you determine the cost of each option.

The college does not reimburse the cost of driving a car between home and a place of work or business. However, in-district travel for meetings/events may be eligible for reimbursement. Employees shall be eligible for mileage reimbursement for travel that is necessary for the job and takes place between the employee's assigned campus and the final destination before returning home. If you are assigned to a campus different than your normal campus for the day, you will not receive mileage reimbursement. For example, if you typically work on the Redwood Campus but inservice is held at the Table Rock Campus and that is where you report for the whole day, you are not eligible for mileage reimbursement.

Employees will be reimbursed at a rate set by the college or collective bargaining agreement for mileage. Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance for out-of-town travel only.

The current mileage rate is \$.40 per mile. Since this is below the standard IRS rate, you may be able to deduct the difference on your Federal taxes. Please contact your tax advisor for more information.

Note that fuel costs are included in the per-mile reimbursement rate. If you request reimbursement for mileage, you will not be reimbursed separately for fuel costs.

The college does not assume liability for damage to personal automobiles used on college business and does not assume liability for deductibles or any other uninsured loss to the vehicle. Expenses for repairs, whether or not they result from the traveler's act, are not reimbursable. Under no circumstances will the college reimburse parking fines and moving violations.

If a personal vehicle is used primarily for the convenience of the traveler and the approved travel is to a location more than 200 miles beyond the point of origin, reimbursement will not exceed the lesser of the following: 1) the cost of per-mile reimbursement plus tolls; or, 2) the round-trip airfare between the nearest commercial airport serving the origin and destination cities plus transfer costs to and from the airport; or, 3) the cost of a rental vehicle plus the cost of fuel.

OTHER TRANSPORTATION COSTS

Updated July 1, 2009

You will be reimbursed for shuttle service or taxi fares to and from airports and railroad stations plus reasonable tips when such service is not included in air and rail fares, and where public transportation is not practical. This policy includes transportation between hotels, railroad stations, airports, or meetings.

Document the origin and destination of all shuttle service or taxi trips in the travel request, and forward receipts to the Budget and Financial Services Office.

COST OF MEALS WHILE TRAVELING

The college will reimburse personal meal expenses incurred while traveling out-of-town on behalf of the college by per diem basis, **only**. The College credit card should **not be used** for these expenses. The per diem rates for meals are \$8 for breakfast, \$12 for lunch, and \$19 for dinner.

For pro-rata reimbursement of meals when the employee is on travel status for less than a full 24-hour period:

If Travel Begins Before	If Travel Ends After	These Meal Allowances May be Claimed:
6:00 a.m.	11:00 a.m.	Breakfast
6:00 a.m.	6:00 p.m.	Breakfast and Lunch
11:00 a.m.	6:00 p.m.	Lunch
11:00 a.m.	7:00 p.m.	Lunch and Dinner
4:00 p.m.	7:00 p.m.	Dinner
6:00 a.m.	7:00 p.m.	Breakfast, Lunch, and Dinner

When meals are included in the conference registration fee reimbursement should not be requested for these meals.

LODGING

Hotel Accommodations: Select standard room accommodations in commercial class hotels or motels at the conference or government rate.

Forward an original, itemized hotel bill, not just a credit card receipt to the Budget and Financial Services Office.

Lodging in Private Residence: Travelers who stay in a private residence with relative or friends while traveling on business may not be reimbursed for lodging.

Room service and Honor Bar charges will NOT be reimbursed. Please see cost of meals while traveling for more details on per diem rates.

MISCELLANEOUS EXPENSES

Reimbursable expenses include:

- Baggage handling and storage expenses
- Business office expenses (copy services, postage, etc.)

- Business related phone call and faxes, including those necessary to obtain transportation and hotel reservations
- Conference fees (forward registration to Budget and Financial Services Office)
- Currency conversion fees
- Gratuities to porters, bellhops and other service personnel
- Ground transportation (taxi, bus, subway, etc.)
- Parking and tolls

Non-reimbursable expenses include:

- Airline club membership dues
- Air phone usage
- Auto repairs
- Baby-sitting
- Barbers and hairdressers
- Clothing or toiletry items
- Commuting between home and campus
- Corporate charge card delinquency assessments
- Country club dues
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Helicopter services
- Laundry or cleaning expenses
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage and briefcases
- Magazines, newspapers, personal reading materials
- Medical expenses while traveling
- Mini-bar refreshments
- Movies
- "No show" charges for hotel or car service
- Parking tickets or traffic violations
- Personal entertainment
- Personal telephone calls
- Pet care
- Recreational expenses
- Sauna, Massages
- Shoe-shines
- Souvenirs or personal gifts
- Spouse's or dependents' transportation, lodging and meal expenses
- U.S. traveler's check fees

BUSINESS MEALS/MEETINGS

Faculty, staff, students and board members may be reimbursed for approved, necessary and reasonable local business meal expenditure. Business meal expenses, excluding tips, should not exceed \$8 for breakfast, \$12 for lunch, or \$19 for dinner, per person.

Business meals are those taken with guests, colleagues, or donors, during which focused business discussions take place. Business meals are also those taken with other employees when, to ensure confidentiality, business must be conducted off campus. When authorized by a department, business meals may also be taken with other employees for reward, recognition, or other appropriate business purpose. Business meals with vague, unfocused purposes (such as "to foster collaboration between departments") are not reimbursed.

The focused purpose of a business meal (such as "to plan activities for orientation"), the type of meal (breakfast, lunch, or dinner), and a list of attendees (or a number, if there are more than 10 names) must be clearly documented on the reimbursement request.

Forward receipts for meals to the Budget and Financial Services Office.

The college will reimburse expenses for department retreats for the purpose of improving employee morale and/or establishing goals and objectives.

Civic and professional club membership fees are reimbursable when the college need for the memberships can be demonstrated. The club's membership criteria must be consistent with the college's non-discrimination policy: the college prohibits reimbursement of expenses for meetings or entertainment in clubs where membership or admission is restricted on the basis of race, color, religion, sex, age, national or ethnic origin, sexual orientation, citizenship status, marital status, disability or status as a Vietnam-era veteran or disabled veteran.