

# MARIA

COLLEGE

*Aspire. Achieve. Become.™*

<b>Section Number:</b>	40	<b>Section Title:</b>	Financial Management
<b>Policy Number:</b>	40.10	<b>Policy Name:</b>	Travel Management and Reimbursement
<b>Approval Authority:</b>	College Board of Trustees	<b>Approval Date:</b>	01/18/2018
<b>Responsible Executive:</b>	College President	<b>Approval Date:</b>	12/05/2017
<b>Responsible Office:</b>	Finance and Administration	<b>Approval Date:</b>	11/17/2017

## 1. General Statement on Maria College Policy

Maria College in Albany will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of College business.

## 2. Purpose

The purpose of this policy is to make travelers, approvers, deans, directors, and department heads aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses.

## 3. Scope

The policy applies to all members of the Maria College community

## 4. Resources

[GSA Per Diem](#) travel rates.

## 5. Definitions

Lists policy-specific terms and their meanings.

- a. **Approver:** Manager of staff requesting travel.
- b. **Travel Status:** Travel for a period of at least 12 hours.

## 6. Policy

This policy defines the conditions under which Maria will reimburse employees for travel expenses incurred when using personal funds. More restrictive travel or business expense policies may be specified by the deans, directors, and department heads of individual departments, and/or by the funding source(s), such as external sponsors. Individuals are expected to be prudent when incurring travel or business expenses.

Unless otherwise provided in this policy, exceptions to any provision of the policy will require written approval from one of the following:

- *President of the College*
- *Vice President of the College*

This policy is also necessary to ensure that travel and business reimbursements made to College employees will not be considered taxable income. Pursuant to IRS regulations, travel and business expenses reimbursed to employees are excluded from gross income only if they meet the following three conditions:

**700 New Scotland Avenue, Albany, NY 12208**

Phone: 518-438-3111 • Fax: 518-438-7170 • [mariacollege.edu](http://mariacollege.edu)

# MARIA

COLLEGE

*Aspire. Achieve. Become.™*

- a) There must be a business connection and only for business expenses that are ordinary and necessary in the performance of duties as an employee.
- b) All business expenses must be substantiated with the date, amount, place, and business purpose of the expense being submitted to the employer within a reasonable time period. Specific documentation requirements are noted throughout this policy.
- c) Employees are required to return all amounts in excess of substantiated expenses

Expenses not meeting all three conditions may be taxable to the traveler and therefore subject to W-2 reporting.

Reimbursement of travel expenses made to people outside of the Maria College community (e.g., prospective employees) is subject to the same regulations that pertain to Maria employees.

## **7. Reimbursable Travel Expenses**

This section outlines travel-related expenses that are reimbursable.

### **1. Commercial Air**

- a. Maria College will reimburse only coach class tickets aboard a regularly scheduled commercial carrier. Travelers have the option to upgrade to business or first class by paying the difference with personal funds. Travel by chartered or private aircraft is prohibited without prior authorization from the President.
- b. For reimbursement of airline ticket purchases, the airline ticket receipt must be submitted with the request along with proof of payment (i.e., credit card being charged).
- c. If a ticket must be changed or cancelled due to a business need, the cost of the ticket and/or the penalty incurred may be reimbursed.

### **2. Commercial Bus/Rail**

- a. Reimbursement for commercial bus and rail travel will be the reasonable actual cost. A ticket stub showing the fare or a detailed receipt showing the fare must be submitted for reimbursement.

### **3. Lodging**

- a. The College will reimburse lodging for trips of more than 50 miles one-way. Specific exceptions for travel within the 50-mile proximity may be authorized by the approver (e.g., multiple-day conferences where commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which overnight lodging is deemed appropriate).

### **4. Car Rental**

- a. The College will reimburse for a rental car when there is a business justification or when there is no other means of comparable transportation. Car rentals may be used when the overall cost of the rental is less than the cost of other means of transportation (e.g., train, taxis, airfare). Reimbursement for car rental is limited up to intermediate size classifications for individual travelers. Full size vehicles or vans are allowed for groups when traveling.

### **5. Privately Owned Vehicles**

- a. The College will reimburse staff that use private automobiles on Maria College business at the following rates:

***700 New Scotland Avenue, Albany, NY 12208***

*Phone: 518-438-3111 • Fax: 518-438-7170 • mariacollege.edu*

# MARIA

COLLEGE

*Aspire. Achieve. Become.™*

- i. Trips over 50 miles one-way: current mileage reimbursement rate established by the Internal Revenue Service, plus parking and toll charges. The current rate is available on the [GSA Per Diem](#) web site.
  - ii. Trips between 10 & 50 miles one-way: mileage reimbursement rate of \$0.30/mile, plus parking and toll charges.
  - iii. Trips under 10 miles one-way: only parking and toll charges.
- b. If commuting from home or returning to home from the trip on a normal workday, the commuting mileage must be subtracted from the requested reimbursement amount.
  - c. The mileage reimbursement rate is intended to cover all operating costs including depreciation, repairs, gasoline, insurance, towage and other similar expenditures. When driving on College business, employees must carry a valid driver's license, vehicle registration, and proof of insurance.
6. Meal Expenses
- a. The College will reimburse employees for meals while in travel status for actual expenses up to \$90 per day.

## 8. Travel and Business Expense Reimbursement

Travel and business expense reimbursement may be requested by submitting an approved requisition to the Business Office. Under no circumstances may an individual approve his or her own travel expense. The traveler's supervisor or the supervisor's designee must approve this travel.

To ensure proper accounting, prompt reimbursement and compliance with IRS regulations, travelers need to submit their approved requests to the Business Office within 14 days of their return to the College. Employees should itemize all expenses on the form and attach the appropriate receipts.

Receipts must be included for all meal expenditures submitted on the request for reimbursement. For any receipts that have been lost, the traveler must seek a duplicate of a missing original receipt from the billing agency. If this cannot be obtained, the traveler must submit a signed with the requested amount, note stating that:

- No original receipt is available.
- The expense was on behalf of the College.
- The item and amount of the expense are accurate.

## 9. Use of College Master Card

In order to maintain accurate records and avoid all late fee and interest charges, the original receipt for every College Master Card transaction made (regardless of how the order was placed), along with a corresponding requisition, must be submitted to the Business Office within 2 days of incurring the expense. When on travel status the requisition must be made within two days of returning to the College.

**700 New Scotland Avenue, Albany, NY 12208**

Phone: 518-438-3111 • Fax: 518-438-7170 • [mariacollege.edu](http://mariacollege.edu)