

BRYN MAWR COLLEGE

EXPENSE AND REIMBURSEMENT POLICY

This document contains detailed policies and guidelines to enable the reader to understand the College's requirements for appropriate use of College funds during the course of day to day business and/or travel while representing Bryn Mawr College.

March 2016

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Overview

The purpose of this document is to provide guidance as to the Colleges' policies surrounding appropriate use of College funds, the various avenues available for spending and the supporting documentation required.

Appropriate Business Expense

In order to be considered a tax free business expense the basic rule is that the expense must be both ordinary and necessary and be directly connected with or related to your job duties. The term ordinary refers to an expense connected to a common and accepted practice for your department. The term necessary refers to an expense that is appropriate and helpful in developing or maintaining your department or program activities.

Job roles and responsibilities play a significant impact in what is considered a reasonable business expense. Roles and responsibilities for one person may be very different for another depending on the individual's job responsibilities with the College. There is a reasonable expectation to entertain College guests differently than the entertainment of only College employees while conducting College business. Every effort should be made to not regularly schedule departmental meetings over meal hours. In the rare event this is not possible the costs should be modest.

The following expenditures are examples of items or activities **not** considered a reasonable business expense:

- Purchase of items for personal use
- Birthday cakes/parties, showers etc.
- Weekly or monthly departmental breakfasts, lunches, or dinners
- Gifts & gift cards – these are considered taxable income to the recipient
- Purchase of restricted commodities
- Cash Advances or ATM transactions

Supporting Documentation Required

For any College expense activity; whether it is a request for reimbursement, a wire request, a purchase via the College's on-line purchasing system, a charge to your College credit card or reporting back on a travel advance; proper documentation and approval is required.

Under no circumstances is an employee allowed to approve his or her own expense report, reimbursement request, purchase requisition or invoice entry. Generally these requests are to be approved by the department head responsible for the budget being charged.

The following documentation is required for all types of expense reporting or reimbursement requests:

- Detailed original receipt or invoice showing total cost and proof of payment, if applicable
- Description of purchase and business purpose, if not perfectly clear based on the expense
- List of meal attendees
- Documentation must be translated to English, if necessary (this may be done by the employee)
- If receipts are in a foreign currency, please indicate the currency

For credit card documentation the general due date guidelines are available on the Finance website.

Failure to provide proper documentation could result in a reimbursement being rejected or denied or the expense to be considered taxable income to the employee. If the expense is considered taxable income to the employee it will be added to the employees' payroll record as supplemental income and taxed accordingly.

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E-Market Purchasing Program

Purchase of Tangible Goods

The purchase of tangible goods should be done through the College's on-line purchasing system. The rare exception is when there is an immediate need for an item or a significant cost savings that would preclude the use of the E-market system. There are several reasons for this policy:

- Efficiency. The E-market system is a completely electronic ordering system and with some vendors it is also a completely electronic payment system. It eliminates the need for any paper process or other system process such as the credit card approval and record-keeping system.
- Cost. The College has contracts with preferential pricing with many of the vendors enabled on the E-market system.
- Purchasing data availability. The data that can be accessed from the E-market system is used to improve the management of the purchasing process at the College including the ability to negotiate favorable joint-purchase or individual contracts based on the data.
- Contractual agreement. The E-market system automatically sends a College Purchase Order to the vendor which is a contract that provides legal obligations for the vendors to supply the items ordered at the agreed-upon price with a reasonable delivery method and time.

The E-market procedures and detailed instructions are available on the Finance website.

Purchase of Services

Services can be purchased through businesses or individual proprietors. In all cases there must be a contract or written agreement in place before the service is performed. The written agreement or contract shall describe the service to be performed and includes when the service is to be performed and the cost of the service. Please see the policy on contracts.

Typically businesses will have their own contract or agreement document that they will submit to the College faculty or staff member who is arranging for the service. The document should be first reviewed by the faculty or staff member arranging for the service and then submitted to College Counsel, who will review the agreement and take it to the Chief Administrative Officer for signature once any issues have been resolved.

Payment for Services

Payments for independent contractors need to be processed through the E-market system. Independent contractors must have a completed W-9 on file with the College. The employee arranging for the service will complete and submit a new supplier form in the E-market system if the contractor/vendor does not currently exist in the system. A completed W-9 is required when submitting a new supplier form. A payment request for an independent contractor should not be entered in the E-market system until there is a copy of the signed agreement on file with College Counsel.

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Credit Card Program

The Bryn Mawr College credit card program has been created to handle some types of purchases for College operations. These would primarily be business travel and related expenses and purchases that cannot be made through the Colleges' E-Market system. Within the limits of this policy, cardholders can initiate transactions in person, by telephone or via the internet. Cardholders have online access to their account activity and will control allocation of charges to departmental accounts and will add descriptions to individual transactions.

The Controller's Office is responsible for the administration of the College's credit card program.

This policy and related forms are available on the Finance website.

CARD USES AND CARDHOLDER RESPONSIBILITIES:

Authorized Use: The purchase of goods or services for the College and directly related to the cardholders employment responsibilities at the College. All purchases must be a reasonable and prudent business expense for the College.

Use of the College credit card by anyone other than the authorized cardholder is prohibited. The purchase of goods or services that can be purchased and/or processed through the College's online purchasing system and/or for which a College contract exists (computers, copiers, equipment maintenance etc.) is strongly discouraged. This should occur only in emergency or cost saving scenarios.

Although the card controls are designed to automatically limit unacceptable usage, it is the cardholders' responsibility to be aware of College policies to ensure that all purchases conform to these policies.

If the cardholder violates the credit card policy and procedures, the cardholder may be subject to a warning letter, suspension of card privileges, card cancellation, or other disciplinary action by the College.

Recordkeeping: Whenever a credit card purchase is made whether over the counter, over the phone, or over the internet, documentation must be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the cardholder's monthly statement of account.

Charges for which there are no receipts may be considered taxable income to the cardholder according to IRS regulations. These charges will be added to the cardholders' payroll record as supplemental wages and taxed accordingly.

Scanned original documentation must be provided as support for all credit card charges. Documentation includes original **detailed** sales receipts, packing slips, on-line order confirmations, invoices, cash register tapes, etc. Receipts must be translated to English, if necessary. This can be done by the cardholder. Proper records are critical to enable audit substantiation. If proper recordkeeping is not met, credit card privileges will be revoked. The careful matching of complete support documentation by the cardholder to the monthly statement is vital to the success of this program.

An e-mail is sent to the cardholder when monthly account activity is ready to be reviewed, allocated, approved, and submitted prior to posting. At that time all charges must be reviewed and verified.

For credit card documentation the general due date guidelines are available on the Finance website.

Under no circumstances is an employee allowed to approve his or her own purchases.

Sales Tax: Bryn Mawr College is exempt from Pennsylvania sales tax on goods purchased for College use. The College is also sales tax exempt in other states; sales tax exemption certificates for other states are available on the Controller's Office website. Cardholders are responsible for informing the vendor of the College's sales tax exemption. The College's sales tax exemption number is printed on the face of the credit card for the cardholders' convenience.

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Charges: The cardholder is responsible for all charges made on the card. A cardholder who makes unauthorized purchases will be liable for the total dollar amount of such purchases, plus additional costs incurred in connection with the misuse.

Card Security: It is the cardholders' responsibility to safeguard the credit card and account number to the same degree that a cardholder safeguards his/her personal credit information. The cardholder must not allow anyone to use his/her account number or card.

Charges to the card may be placed in person, by phone or via the internet. Under no circumstances should a card number be written on a fax order. If you need to fax an order, request that the vendor phone you to receive your credit card number.

Lost, Stolen, or Compromised Card: If the card is lost or stolen or if the card has been compromised in any way, the Cardholder must immediately notify the Bank's Customer Service at 1-888-449-2273 and inactivate the card. The Bank's Customer Service Representatives are available 24 hours a day, 7 days a week. The College may be responsible for fraudulent charges if there is not timely notice of a lost or stolen card. A new card shall be promptly issued to the cardholder after the reported loss or theft.

The cardholder should then notify the Controller's Office by telephone 610-526-5258 or by e-mail bmc_creditcard@brynmawr.edu. A card that is subsequently found by the cardholder after being reported lost or stolen should be cut in half and discarded.

To replace a damaged card, contact the Controller's Office directly.

Disputed Charges: Each cardholder is responsible for resolving disputes directly with the merchant. Your first step is to contact the merchant to resolve the problem. If the cause for dispute occurs after the current billing cycle, contact the bank Claims Department at 1-866-601-9488.

Credits and Returns: The cardholder is responsible for ensuring that returns and their associated credits have been properly reflected on the monthly statement. The charge transaction will be processed in the month that it occurred and the credit processed the following month or when it is received. At no time may a cardholder request a refund check from the bank.

If purchased items or credits do not appear on the monthly statement within 60 days after the date of the transaction, the cardholder shall notify the Controller's Office.

Rebates: If a rebate is associated with a College credit card transaction, it is the cardholder's responsibility to deposit the full amount of the rebate against the account which was charged with the initial purchase. In addition, any gift cards or other incentives received as a result of a credit card purchase should be used for College purposes. All supporting documentation should be retained by the cardholder as per the credit card policy.

OBTAINING A CREDIT CARD:

Eligible Cardholders: Faculty and staff with the appropriate approvals may obtain a credit card.

Application: To obtain a Credit Card Application/Change form and instructions visit the Finance website. Complete the application in full before forwarding to the Controller's Office.

Authorized Approval: Credit Cards are issued to individuals. All applications must be authorized by the appropriate departmental budget supervisor.

Activating Your Card: The Controller's Office will contact the cardholder when the new card is available. All cardholders are required to attend a brief orientation class prior to activation of their card. At that time, the cardholder must review and sign the Cardholder Agreement. The card can then be activated immediately following orientation.

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DEPARTMENTAL RESPONSIBILITIES:

Approval of Monthly Cardholder Purchases: Each cardholder is responsible for maintaining adequate documentation of purchases. The cardholder shall review card activity each month to assure that all charges listed were approved and accurately posted. The department head/approver is responsible for ascertaining that all listed expenditures were made for College business and were reasonable and appropriate for the circumstance. Each card will have the cardholder's default budget account number assigned. Online account management allows authorized faculty and staff members to allocate each charge to an account other than the default account during the reconciliation period each month.

Verified and Approved Reports: The department head/approver shares responsibility with the cardholder for approving a summary report of transactions each month. The online approval indicates that the purchases are approved, sufficient documentation was provided, the cardholder was authorized to make the purchases, and that the purchases were made in accordance with College policy. Under no circumstances can an employee approve his or her own expenses.

Cardholder Separation: Prior to separation from the College, the cardholder shall surrender the credit card and the current month's supporting documentation to his/her department head/approver. The department head/approver immediately should notify the Controller's Office to cancel the card and indicate that the cardholder has separated from the College; the card should be cut in half and discarded. The department head/approver is responsible for review of the final card statement.

Cardholder Absence: Should the cardholder be unable to prepare his/her monthly statement for an extended period of time, it is the responsibility of the cardholder's department head/approver to complete the monthly recordkeeping, including the review and approval of the monthly statement during the reconciliation period.

CONTROLLER'S OFFICE RESPONSIBILITIES

Audit: The Controller's Office will conduct regular audits of card activity. The audit will entail review of documentation for activity, the reasonableness and appropriateness of activity and timeliness of reporting for the cards selected.

Card Issuance: The Controller's Office will issue cards to properly authorized individuals upon receipt of completed application form(s).

Card Controls and Changes: Each card is issued with certain vendor and dollar restrictions. The Controller's Office is responsible for any changes to those controls. The appropriate budget supervisor needs to update the Application/Change form to request any changes to a cardholder's controls.

In certain circumstances, a cardholder may need to contact the Controller's Office directly by phone for temporary changes. This may occur when trying to complete a particular transaction or if dollar limits are exceeded due to unforeseen circumstances. In such cases the Controller's Office may allow temporary or one-time changes to card controls without written approval from the budget supervisor.

Card Deactivation: The Controller's Office will permanently close card accounts upon notification of the cardholder's severance from the College. After six or more months of card inactivity, cards may be inactivated. Inactivated cards can be reactivated by contacting the Controller's Office. With notice of administrative or personal misuse of the card, the Controller's Office will either disable or cancel the card as directed.

Customized Controls: Embedded into the card are default controls that have been put in place by the Controller's Office based on College policies and procedures. These controls cover transactions that will be declined if the cardholder attempts to complete a transaction for unallowable goods and services or for any type of cash advance or ATM transaction. Limits may also be set for spending for groups of cardholders, or for spending within certain merchant categories. Transactions that are attempted and fall outside of these limitations will be declined at the point of sale. Cardholder status changes, including all of the above controls, are considered "routine cardholder maintenance" and can be updated by the Controller's Office upon request. Online access is available to the individual card holder, departmental designee and the department head/approver for the purpose of reviewing, allocating and approving transactions and creating reports.

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Travel Expenses

APPLICABILITY: This policy applies to employees and non-employees traveling on authorized College business, and to all official College travel regardless of the source of funds, including the faculty travel pool, the administrative travel pool, departmental and faculty search budgets, faculty research funds, and sponsored projects.

This policy does not pertain to moving expenses. See "Relocation Expenses for Faculty and Staff".

This section does not pertain to meals and entertainment expenses not associated with business travel.

SUMMARY: The College's travel policy is based on the expectation that business travelers will request reimbursement only for expenses necessary to conduct College business at a reasonable cost. Individual departments, programs, or sponsored projects may have more restrictive guidelines than those described in this policy. While you are encouraged to become familiar with the more detailed sections of this policy as needed, all travel reimbursement requests must comply with the following basic guidelines:

- **Timely reimbursement:** Please be prompt in submitting your reimbursement request. Aside from budget considerations and possible grantor restrictions and deadlines, the Internal Revenue Service requires that the College report as taxable income the amount of any expense reimbursement request submitted more than sixty days after completion of travel.
- **Proper documentation:**
 - original detailed receipts for each expenditure showing the nature of the purchase; purchase date; and proof of payment
 - receipts must be translated to English, if necessary (this can be done by the traveler)
 - for receipts in a foreign currency please denote the currency
 - brief description of the business travel purpose (e.g., professional conference, meeting with prospective donor, research trip)
 - dates of departure and return; points of departure and return; travel destination(s)
 - supplemental information or documentation as needed (e.g., reason why a particular accommodation or mode of transportation was used)
- **Proper authorization:** Your request must be signed by the person responsible for the budget being charged for the travel. Please note that travelers may not authorize or approve a travel expense reimbursement for themselves, and employees may not authorize travel or travel reimbursements for anyone to whom they report either directly or indirectly.

General Policy

Purpose and Scope - The College's policy is to reimburse employees and approved non-employees for necessary and reasonable travel expenses incurred for authorized College business. The intent of this policy is that reimbursement be fair and equitable to both the traveler and the College and consistent with federal regulations.

Travel arrangements should be made by the person traveling or a staff person in the office of the traveler. The least expensive reasonable arrangements should be made. It is the responsibility of the traveler and his or her supervisor to ensure that low-cost travel arrangements are made.

The College's travel policy complies with IRS regulations concerning business travel. Adherence to the following procedures and guidelines is necessary in order for business travel expense reimbursements to be considered non-

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taxable. Travel expenses which fall outside this policy, if reimbursed, may be treated as salary with taxes withheld and reported with wages on Form W-2.

Business travel expenses should be submitted in a timely manner, usually within 10 working days of returning from a trip or incurring the expenses. Business travel expenses submitted more than 60 days after completion of the travel activity or incurring the expense will be reported as additional taxable income to the individual, in accordance with Internal Revenue Service regulations.

- A. Authority to Approve Travel** - Authority and responsibility for approving travel by employees and authorized non-employees of the College rests with the person responsible for the College budget or project to which the expense is to be charged.

Travel expenses are reimbursable only when all required approvals, including approval from government agencies or other project sponsors, are obtained prior to incurring the expense.

Employees may not authorize travel or approve expense reimbursement for themselves, nor for a person to whom they report either directly or indirectly. The President's travel expenses will be approved by the Chief Administrative Officer.

- B. Departmental Guidelines** - At their discretion, College departments may impose more restrictive guidelines for budgetary or control reasons, but no department may set forth less restrictive guidelines than those stated in this policy. In addition, departments may elect to reimburse per diem for fewer days than the actual stay and may decrease the amount of per diem to reflect actual expenses.
- C. Travel Charged to Sponsored Projects** - When travel costs are to be charged to a federal or privately sponsored project, the terms of the applicable award take precedence over this policy.

Some awards may require the sponsor to pre-approve each trip or each trip to or from a destination outside of the United States and there may be further restrictions on limiting the type of transportation allowed (e.g. U.S. based airlines only). The project administrator or principal investigator is responsible for knowledge of and compliance with travel restrictions related to an award.

- D. Mode of Transportation Guideline** - Automobile transportation is generally most appropriate for round trips up to 200 miles where rail service is not available. Commercial rail travel or air travel is generally the most economical and practical for longer trips. Rental vehicles, privately-owned vehicles or taxis should be used for ground transportation only if other means of transportation are unavailable, more costly, impractical, or if the time saved is advantageous to the conduct of the College's business.
- E. Limitation on Group Travel** - Travel by a group of employees in the same aircraft, automobile, or other means of transportation is discouraged when the employees' responsibilities are such that an accident could seriously affect the functioning of a College activity. Maximum coverage under the College's travel insurance also places a limit of ten on the number of employees traveling together.
- F. Preferred Travel Agency** - The College currently does not have a preferred travel agency. In order to obtain the fairest price, the College encourages employees and authorized non-employees of the College to check prices and itineraries on travel websites prior to confirming and committing to travel arrangements.
- G. Reasonable Costs** - To gauge the reasonableness of necessary domestic and foreign business travel expenses, the College will use the federal per diem rates listed at <http://www.gsa.gov>, travel websites, and standard practice at the College to determine whether an individual's travel costs are in excess of substantially similar travel. Also, as noted above, departments may elect to reimburse per diem for fewer days than the actual stay and may decrease the amount of per diem to reflect actual expenses. The College may choose not to reimburse travel expenses that exceed the guidelines for reasonable costs.
- H. Sabbaticals and Research Leaves Transportation** - When planning sabbatical and research leave travel; faculty should consult with the Director of Sponsored Research. Prior approval will be required for any travel,

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lodging. Or other sabbatical or leave expenses which are exceptions to this or other College policies. Lack of prior approval may result in limited reimbursement of expenses.

Sabbaticals and research leaves may require travel and extended stays away from a faculty member's permanent residence. If a faculty member has secured funding (such as an outside grant from a funder that permits transportation expenses; a College start-up fund; or a College research fund) s/he may be reimbursed for travel expenses that are incurred during sabbatical or research leave which are research-related, reasonable, and substantiated.

The College expects that the faculty member will seek out the least expensive, most reasonable transportation arrangements for the travel to/from the sabbatical destination/s and for the duration of the extended stay, as per other sections of the College's policy.

Lodging and Meals

- A. Lodging Choice** - College business travelers are expected to use lodging accommodations that are safe and reasonable. The lowest standard room rates are generally available through conference listings and through travel sites on the web.
- B. Reimbursement Options** - The traveler may claim reimbursement by one of two methods for expenses incurred in connection with official College travel of more than one day. The method selected must be used for the entire trip.
 - 1. Actual Expenses** - The traveler may be reimbursed for the actual costs of reasonable and necessary meals, lodging, and gratuities. Tips for meals must not exceed 20% of the cost of meals. Any tip charges in excess of that amount will not be reimbursed. Reimbursement of meals when there is no overnight travel will be paid by the College only when the meal has a defined College business purpose (see One-day Travel, below). Payments for alcohol and related taxes and tips may not be charged to a government sponsored project or activity.
 - 2. Actual Lodging Expenses plus Per Diem for Meals** - The traveler may be reimbursed for actual lodging costs plus the applicable federal per diem rate for meals. This rate varies by geographic area and is discussed in paragraph E below. The federal domestic and foreign per diem rates are available at <http://www.gsa.gov>
- C. Overnight Stay for One-Day Travel** - In general, trips of less than 50 miles one way from the College or the traveler's residence, whichever is greater, are considered local travel and do not qualify for an overnight stay.

The Internal Revenue Service (IRS) does not allow reimbursement of meal expense for one-day travel (no overnight stay). Per Diem rates may not be used for one-day travel. However, a bona fide business meal may be reimbursed (see section 9.B.6 below).
- D. Departmental Discretion** - Departments may elect to reimburse per diem for fewer days than the actual stay and may decrease the amount of per diem to reflect actual expenses.
- E. Per Diem Rates** - Bryn Mawr College follows U.S. Government General Services Administration travel rates. Current per diem rates can be located at <http://www.gsa.gov>
 - 1. Per Diem for Days of Departure and Return** - Per diem for the first and last day of the trip is reimbursed at 75% of the *Meals and Incidental Expense Rate* applicable for the city visited. The location where lodging is obtained for the first night determines the rate for the departure day. Per Diem for the day returning home is at the basic rate applicable at the College.
 - 2. Multiple Stops** - When a trip includes more than one College business stop and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 a.m.) is determined by the location where the lodgings are obtained for that night.

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3. **Deduction for Meals Included in Registration Fees** - When a meal has been paid for as part of a registration fee or included in the hotel rate, a deduction must be made from the applicable per diem rate. The amount to be deducted varies based on the rate for the applicable city and may be found at the U.S. GSA website <http://www.gsa.gov>. Select the 'Meals and Incidental Expense Breakdown' tab on the website.
4. **Trips Over 30 Days** - When estimated travel is for more than 30 consecutive days in one location, or when the circumstances of the travel are such that the traveler can reasonably be expected to use long-term accommodations or non-commercial facilities (e.g., residential hotels, house-trailers or camping equipment), the traveler will be reimbursed either for the actual and reasonable cost of lodging and meals or a percentage of the basic per diem allowance for the appropriate geographic area effective with the first day of travel.

F. Non-business Days - Weekends, holidays, and other necessary standby days may be counted as business days only if they fall between business travel days. If they are at the end of a traveler's business activity and the traveler remains at the business destination for non-business reasons, reimbursement is not allowed for the additional days. The only exception is when travel is at a lower total cost if the traveler stays over a weekend or holiday, with department approval. The traveler must document the total cost savings in order to support the non-business day reimbursement. This must be documented at the time of booking travel and accommodations, comparing the actual costs for business days only against those of an extended stay. A printed copy of the comparison must be included with the reimbursement request.

G. Foreign Travel - Foreign travel expenses are reimbursable by the same methods as domestic travel. To obtain per diem rates for travel outside the contiguous United States, see website link <http://www.gsa.gov>

Sabbatical Lodging - Sabbatical lodging expenses are reimbursed only if the faculty member incurs two sets of living expenses simultaneously, and there is a stated Bryn Mawr business purpose for the expenses incurred during the sabbatical. If the primary home is rented out, the faculty member may not be reimbursed for lodging expenses at a location away from Bryn Mawr.

Commercial Air Travel

- A. Lowest Available Airfare** - All Bryn Mawr staff, faculty members, students and College visitors traveling on business are expected to travel at the lowest available airfare. Federal regulations require that only the cost of the lowest available airfare may be charged directly or indirectly to government sponsored projects. Criteria used to determine the lowest available airfare are:
 - Leaves or arrives within a one-hour window on each side of the traveler's desired departure or arrival time
 - Allows the traveler to choose airports
 - Is a nonstop flight if requested by the traveler
 - Does not include charter flights
 - Does not require staying over Saturday night unless requested by the traveler
 - Does not include circuitous routing when a stopover is required
- B. Point of departure/return** – The College will reimburse employees for the cost of air travel between either their address for employment purposes or another point of origin, whichever is less.
- C. Charges in Excess of Authorized Airfare** - When a traveler prefers a higher class than that authorized for reimbursement, the traveler must pay the incremental difference.
- D. Change Penalties** - If a ticket has to be changed and a penalty is incurred, the traveler may claim reimbursement for the penalty. The penalty may be an allowable charge to a sponsored project. When trips must be cancelled, travelers are encouraged to rebook tickets for travel at a later date whenever possible.
- E. Airline Ticket Insurance** - The College encourages principal investigators and directors of sponsored projects to buy either travel insurance or transferrable tickets.
- F. Unused Airline Tickets** Travelers should rebook unused tickets whenever possible. If an unused ticket cannot be rebooked or has not been insured, it may be reimbursable with proper documentation. An explanation must be

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provided and submitted with the reimbursement request. Unused tickets should be charged to an unrestricted project or activity.

- G. U.S. Government Sponsor** - If air travel is to be paid for by a U.S. Government grant or contract, it is usually required that U.S. airlines are used (Fly America Act). In some cases, the sponsor's written prior approval may be required before each trip or each foreign trip.

Private Automobiles

Although the College allows use of private automobiles for business travel, it is recommended that staff members rent a car for a business trip that requires driving a substantial distance.

- A. Standard Mileage Rate** - The College will pay a standard rate per mile for official travel by private automobile based on the actual driving distance by the most direct route (not more than 105% of the mileage listed on the MapQuest web page at: <http://www.mapquest.com/>).
- 1. Standard Mileage Allowance** - The standard mileage allowance is in lieu of all actual automobile expenses such as fuel and lubrication, towing charges, physical damage to the vehicle, repairs, insurance, etc.
 - 2. Automobile-related Expenses** - In addition to the standard mileage allowance, necessary and reasonable charges for the following automobile-related expenses are allowed: tolls, ferries, parking, bridges, tunnels, and liability and physical damage insurance coverage for driving in foreign countries (see paragraph 7.d(2)). The College does not pay for repairs necessitated by use of a private vehicle for College business. Traffic ticket and parking ticket expenses will not be reimbursed.
- B. Local Travel Starting Point** - Mileage may be computed from the traveler's home when travel occurs during weekends, holidays, or outside normal business hours (usually 8:00 a.m. to 5:00 p.m.). Mileage must be computed from home whenever the trip does not involve a business stop at Bryn Mawr College and the distance from home is less than the distance from Bryn Mawr.
- C. Auto in Lieu of Airport Shuttle** - Travelers should use the most economical means for travel to the airport, including parking costs. Shuttle services usually provide the most economical means.
- D. Automobile in Lieu of Commercial Air** - When use of a personal automobile has been authorized and the automobile is used in travel for which air travel is usually appropriate, reimbursement may not exceed actual miles the automobile is driven at the standard rate per mile, and may not exceed the allowable cost that would have been incurred had travel been by air. For calculating the equivalent airfare to replace more expensive mileage charges, the coach fare plus ground transportation costs are applicable. Equivalent airfare is coach class, seven-day advance purchase. A printout from an online travel website must be included with the reimbursement request. The printout should be dated seven-days prior to the actual travel date to accurately document equivalent airfare. If two or more people travel together by automobile for a business purpose, the equivalent airfare calculation is the sum of airfare plus ground transportation costs for all of the travelers.
- E. Trips of More Than One Day** - The College will pay the mileage allowance, meals, lodging, and automobile-related expenses if travel by automobile is the most economical mode of transportation available. Otherwise the College will pay the cost of the least expensive alternate method of travel. The College will calculate an en-route per diem based on an average driving distance of 400 miles a day by the most direct route, or actual number of days taken, whichever is less. Each passenger claiming payment for meals and lodging must prepare a separate reimbursement request.
- F. Two or More People Traveling Together** - Because private automobile reimbursement is to reimburse the owner for use of the car, mileage and related expenses are payable only to one of the two or more persons traveling together in the same vehicle.
- G. Temporary Off-Campus Assignment** - If the employee has a temporary assignment away from campus, reimbursement will be made for mileage between campus and the assignment location, or home and the assignment location, whichever is less.

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- H. **Insurance and Accidents** - The College insurance policy does not cover accidents which occur when an individual is using a private vehicle for College business. It is the responsibility of the owner of the vehicle to carry adequate insurance for the driver and passengers of the vehicle.
- I. **Commuting Expenses** - The College will not reimburse employees for commuting expenses between home and campus.

Rental Cars

- A. **Economical Alternatives** - The College will reimburse the traveler for the cost of renting a compact or standard size car and for the automobile-related expenses, if use of the rental vehicle is the most economical mode of transportation. Before renting a car, the traveler should consider shuttle services and taxis, particularly for transportation between airport and lodging.
- B. **College Name on Rental Agreement** - Car rental agreements for both employees and nonemployees renting for College business should, for insurance reasons, whenever possible include "Bryn Mawr College" with the name of an individual and use the College address. Use of the College-provided corporate charge card serves this purpose for employees. For rental car insurance, see below.
- C. **Driver and Location Limitations** - For the traveler to be covered by the rental agency's basic insurance, the rental vehicle may not be driven by persons other than the renter, or leave the state in which it is rented, without the agency's permission.
- D. **Accident Notification** - If a rented vehicle is involved in an accident, the Chief Administrative Officer or Director of Occupational Health and Safety should be notified promptly.
- E. **Is Additional Car Rental Insurance Needed?**
 - 1. **Within the continental United States: NO** - Since the College's insurance policy provides coverage in excess of the rental agencies within the United States, travelers should not buy and will not be reimbursed for extra insurance from a car rental agency. Visitors to the College should be advised that additional insurance is unnecessary.
 - 2. **Within Hawaii: YES** - A traveler planning to drive a rental vehicle in Hawaii must purchase the rental agency's insurance. The cost of such insurance is reimbursable.
 - 3. **Outside United States: YES** - A traveler planning to drive a rental vehicle in any foreign country must purchase the rental agency's insurance. The cost of such insurance is reimbursable.

Rail or Bus

Rail or bus transportation is encouraged when it provides significant savings of time and is more convenient when compared with either air or automobile travel. The College will pay for the cost of reserved coach tickets for rail or bus travel.

College Travel with Personal Travel

- A. **Expenses Payable by Others** - Travelers are encouraged to combine College travel with other business so that travel expenses can be shared with other organizations. Travelers are responsible for seeking reimbursement for expenses payable by others. If a traveler is taking a trip jointly supported by the College and another entity, the College will pay for its share of the actual fare necessary for College business. Fares greater than coach fare (such as first or business class) cannot be used as the basis for prorating air travel costs. When an outside organization pays for lodging or meals, the traveler may not claim per diem from Bryn Mawr. In no case may the reimbursement to the traveler from all sources exceed the total expenses incurred.
- B. **Non-business Expenses** - The College does not pay travel expenses that are not required for official College travel, such as tours, sports events, and other optional recreation.

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- C. **Indirect Routes** - If, for other than College business, the traveler takes an indirect route or interrupts a direct route, reimbursement for air fare will be at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less. The charge that would have been incurred for a direct route must be documented, at the time of booking the actual flight, with a printout from an online travel site, and a copy of the printout included with the reimbursement request.
- D. **Rental Cars:**
 - 1. **Reimbursement** - Any personal portion of the cost of a rental car must be subtracted from the total rental bill before requesting reimbursement. The personal portion is calculated by prorating the cost of the rental over the number of days for personal use and number of days for business use.
 - 2. **Insurance** - If the traveler accepts extra insurance cost for a domestic car rental in order to be covered during the personal portion, the entire cost of the insurance coverage for the entire rental period will be a personal expense and not reimbursable. However, if the rental occurs in a foreign country, the cost may be prorated.

Travel Expenses of Spouses and Others

- A. **Non-business Expenses** - In general, the expenses of a spouse, family member, or other person accompanying the business traveler are not reimbursable. Such expenses are only reimbursable if the accompanying person has a position with the College and is traveling to make a significant contribution in furtherance of College business.
- B. **Exceptions** - It is expected that there will be no exceptions to this policy, which is designed to assure compliance with legal requirements. Any request for an exception in truly extraordinary circumstances must be approved, in advance of the travel, by the Chief Administrative Officer, Provost, or Treasurer.
- C. **Hotel Rates** - When a double hotel room is occupied by the business traveler and others whose attendance does not constitute a business purpose, the College will pay the single room rate. The single vs. double room rate must be provided in the notes section in the reimbursement request or backup documentation. If the single room rate is not available or provided, the amount reimbursed will be 85% of the double rate. In all cases, only reasonable and necessary accommodations will be reimbursed.

Miscellaneous Travel Expenses

- A. **Conference Registration Fees** – Conference registration fees should be paid with a College credit card or through the E-Market purchasing system. Employees should request direct payment by entering a non-PO invoice in E-Market.

If registration is for a student, see section 10 for additional requirements.
- B. **Miscellaneous Expenses** - Miscellaneous expenses essential to the purpose of the authorized travel must be submitted for reimbursement on the same reimbursement request as other travel expenses.
 - 1. **Meeting Expenses** - Registration (if not prepaid), costs of presentations, published proceedings, rental of meeting rooms and other actual expenses in connection with professional meetings, conferences, and seminars will be reimbursed.
 - 2. **Telephone, Fax and Computer Connections** - Actual costs of necessary and reasonable business telephone calls, faxes and computer connections are reimbursable. Single telephone calls that cost over \$30 must be itemized by business purpose and name of person called, even if the call is to a Bryn Mawr campus number.
 - 3. **Excess Baggage** - Charges for excess baggage are reimbursable only when the traveler is transporting College materials or when the extended period of travel necessitates excess personal baggage.
 - 4. **Foreign Travel Costs** - Actual costs of acquiring passports, visas, tourist cards, necessary photographs, birth certificates, required inoculations, immunizations, health cards, and fees for the conversion of funds to foreign currencies are reimbursable.

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5. **Insurance** - Insurance costs such as life insurance, flight insurance, personal automobile insurance, rental car insurance (except for foreign countries or Hawaii as noted in paragraph 5.E. above) and baggage insurance are not reimbursable expenses.
6. **Expenses on Behalf of Others** - Ordinary and necessary business expenses incurred on behalf of others, including but not limited to food, beverages, refreshments and social or recreational activities, will be reimbursed. Expenses for personal entertainment are not reimbursable.
 - **Business Purpose Required** - To be considered nontaxable, the Internal Revenue Service requires that the business purpose and the names of persons entertained be shown on the reimbursement request. Individual names are not required if a group is involved and can be identified as a single body.
 - **Unallowable Expenditures** - Business entertainment and alcohol must be charged to an unrestricted budget account. In no instance are such costs to be charged to federally sponsored awards.
 - **Per Diem and Entertaining or Business Meals** - When a traveler who is reimbursed at the full per diem rate furnishes a meal to others, either as entertainment or during a business discussion, the traveler must prorate the cost of the meal and seek additional reimbursement only for the guest(s) meals. If multiple business or entertainment meals occur during a trip, or such a meal occurs during a trip of four days or less, reimbursement of per diem for meals is not appropriate. Payment for actual meal expenses with appropriate receipts should be requested for the entire trip. Entertainment or fund raising meals may not be reimbursed when they occur during a trip charged to a government grant or contract unless the actual meal expense reimbursement method is chosen for the entire trip. Otherwise, such meals can be charged to an unrestricted budget account.

C. Personal Expenses - Expenses that are not directly related to and required for official College travel but that are incurred for the personal use or convenience of the traveler are not allowable and include, but are not limited to: fitness center, childcare, videos, movies and other personal entertainment or recreation, refreshment center charges, dry cleaning, laundry (unless the trip exceeds six days), the cost of lost items and travel insurance. The College will pay for one personal phone call per day, including a hotel phone usage fee, for a reasonable amount of time.

Student Travel and Tax Issues

- A. Undergraduate and Graduate Students** - Students may be reimbursed for business travel, if documentation is available showing that the travel:
- Directly supports a faculty member's project or research program, or
 - Is directly related to the student's status as an employee of the College, or
 - Is official College business.

Any reimbursement to an undergraduate or graduate student which does not meet one of the criteria above for College business travel will be tax reportable and should be submitted as a fellowship payment.

B. Post-Doctoral Students

1. **Interviews and recruitment** - Expenses related to employment interviews and recruitment are considered business travel expenses. Moving expenses may be considered for business travel reimbursement if the postdoctoral position is a regular 100% FTE payroll position of 39 weeks or longer.
2. **Travel expenses** - Post-doctoral students may be reimbursed for expenses directly related to official College business as well as for expenses related to the following:
 - Attending a conference, field site, or off-campus laboratory. Along with appropriate receipts, the department should send to Accounts Payable a signed statement from a faculty member certifying that the travel directly supports the faculty research or scholarship program, or attendance is to officially represent Bryn Mawr, or
 - Speaking, presenting a paper, or serving on a panel. Along with appropriate receipts, the department should send to Accounts Payable a photocopy of the conference program indicating the traveler is a speaker/presenter. No faculty certification is necessary.

Any reimbursement to a post-doctoral student which does not meet one of the criteria above for College business travel will be tax reportable and should be submitted as a fellowship payment.

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Non-Employee Travel

A. FOREIGN VISITOR TRAVEL

1. **Documentation Required** - Payments to foreign visitors, or on behalf of foreign visitors (direct payments to hotels, etc.), may be made only if the visitor enters the United States on an appropriate visa (see "Nonresident Alien Payments). In addition to the documentation required for all travel reimbursements, requests for reimbursement to nonresident aliens must include a signed the Tax Information Questionnaire, photocopies of the traveler's visa, I-94 card, and, for J-visas, a copy of Form DS-2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status).
2. **Advances** - Foreign visitors who will be present here for longer than two weeks may request an advance for the amount of the air ticket. Required documentation must be included (copy of airlines invoice/itinerary, and documentation listed above). If the expense will be subject to withholding taxes, deductions will be made from the advance payment.
3. **Reimbursement** – Foreign visitors may be reimbursed for lodging, meals, and incidental expenses on a per diem basis if allowable under the visitor's visa status.
4. **Accounting** - Note that if a trip either originates or terminates in a foreign country, the entire cost of the trip is coded to a foreign travel account code. This includes any reimbursement for meals and lodging in the United States when the trip originated outside the United States.
5. **Further Information** - For more information on travel arrangements for foreign visitors, see "Payment for Services to International Visitors".

B. RECRUITMENT TRAVEL

1. **Interview Travel** - Travel expenses in connection with employment interviews are authorized when necessary to acquire key personnel for employment at the College. Travel expenses are allowed to the extent authorized in a formal written invitation to the prospective employee, as long as they do not exceed the limits and are consistent with the policies and procedures in this policy. Travel expenses of spouses accompanying prospective employees are also allowed to the extent authorized in the invitation. Requirements and limitations in specific sponsored project awards apply.
2. **Postdoctoral Employment Expenses** - Postdoctoral employment interviews and recruitment are business expenses. Postdoctoral employee moving expenses can be considered for business reimbursement if the postdoctoral position is a regular 100% FTE payroll position of 39 weeks or longer.

Documentation, Receipts and Reimbursement

- A. Receipts** - Dated original detailed receipts or invoices for expenses need to be submitted to Accounts Payable as backup to a properly completed reimbursement request. Receipts must be translated to English, if warranted. This can be done by the traveler. Please denote the currency used on the receipt. In accordance with IRS rules, the backup must support the cost and business character of the transaction, and, for a reimbursement, must show evidence of payment. Credit card statements are proof of payment, but are not considered to be itemized receipts, and generally are not enough documentation standing alone. If proof of payment by check is required, a copy of the cancelled check or bank statement is sufficient. Where expenses are being shared with external organizations, the use of a duplicate copy of the receipts by the originator will suffice if the reimbursement request contains a detailed explanation of who is paying the balance of the expenses.
- **Meals** - The restaurant receipt showing proof of payment (whether paid by cash, check, or credit card) and the original detailed receipt are the required documentation for meals. Also, please list those who attended the meal for which you seek reimbursement. Payments for alcohol and related taxes and tips may not be charged to a government sponsored account or project and must be charged to an unrestricted operating budget account. When a meal did not include any alcohol that fact should be noted on the receipt.
 - **Transportation Tickets** - Passenger copies of air, rail, non-local bus tickets and other transport. For electronic tickets, provide a detailed invoice/itinerary (which may also be identified by the air carrier as a receipt), as long as it shows all times of departure, flight numbers, class of service, fare basis, ticket number or confirmation number, and cost of ticket, along with proof of payment (i.e., credit card charged). Documentation that does not include this information is not acceptable as a receipt.
 - **Car Rentals** - Original car rental agreements or invoices showing proof of payment.

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- **Lodging** - Itemized lodging bill. Express checkout itemized receipts are acceptable and must show the credit card being charged. When the per diem meal option is chosen, there will be no reimbursement of meals charged to the lodging bill.
- **Foreign Exchange Rate** - The U.S. dollar equivalent should be included on receipts for purchases in foreign currencies. A currency converter is available on the web at <http://www.oanda.com/converter/classic>. If a personal credit card is used for any receipted item, a copy of the traveler's credit card statement should be included with receipts and reimbursement will be for the amount shown for the item on the statement.

B. Missing Original Detailed Receipts - The traveler must seek a duplicate of a missing original detailed receipt from the billing agency. When submitting a reimbursement request, include the duplicate detailed receipt showing proof of payment and a memorandum or statement, signed by the person incurring the expense and the person approving the expense, stating that:

- No original detailed receipt is available
- The expense was on behalf of the College
- The item and amount of the expense are accurate
- No other reimbursement of expense has been, or will be, sought or accepted from any source

This statement may be included in the notes section of the reimbursement request. In those rare cases when all attempts have failed to yield an acceptable receipt, a suitable explanation must be included by the traveler's supervisor with reimbursement request.

C. Reimbursement Request - The College requires preparation of a reimbursement request to account for any travel expenses that are to be charged to a College account or project. The properly completed and approved reimbursement request should be submitted within 10 working days after returning from each trip. If all expenses cannot be submitted on one reimbursement request, subsequent requests must reference the initial reimbursement request.

1. **Purpose** - The reimbursement request must include a statement of the purpose of the travel that shows the direct relationship of the travel to an official College function. The purpose for any stopover en-route must also be included. If conference expenses are charged to a sponsored project, the conference must directly support the purpose of the sponsored project. A copy of the conference agenda or program should be included with the submitted backup documentation.
2. **Dates** - All days from day of departure to the return date must be included on the reimbursement request. Days for personal use should be listed as such.
3. **Expenses** - Costs of transportation, meals, lodging, and miscellaneous expenses need to be listed by date and location on the reimbursement request.
4. **Approvals** - The request must be approved by the appropriate person authorized to approve expenses for the account or project being charged. No one may approve expenses for himself/herself or for an individual to whom he or she reports either directly or indirectly. By initiating the request for reimbursement, the traveler is attesting that the expenses relate to College business and comply with the College policies.
5. **Improperly Completed Forms** - The traveler is responsible for the accuracy and completeness of the request and backup receipts. If the request is not completed properly, it will be returned to the traveler. Accounts Payable needs to receive all required backup documents before a reimbursement can be processed.

D. Explanation Required for Travel Expenses and Arrangements - Written explanations for the following must be submitted with the reimbursement request:

1. **Reimbursement from Other Sources** - The traveler must report, including all pertinent details, if expenses for any part of the trip were or will be reimbursed by any source other than the College. Source name, address, and amount must be included on the request, even though Bryn Mawr will reimburse only the portion attributable to Bryn Mawr.
2. **Expenses not Expressly Allowed** - Expenses that are not expressly allowed in this policy must be fully explained in order to support a claim for reimbursement.
3. **Unusual Travel Arrangements** - If the cost of business class or first-class rates, private or rental air transportation, or travel by private automobile is claimed, an explanation with the request is required. Approval of full reimbursement is contingent upon meeting the guidelines and limitations established in this policy.

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4. **Expenses for Others** - If reported expenses include entertainment, meals, lodging, or transportation provided for others, the requirements of paragraph 9.B.6 above must be met and the request referenced to other reimbursement requests associated with the trip.
 5. **Prior Approval** - Whenever this travel policy states that prior written approval is necessary, a copy of such must be submitted with the request. The same is true for any approved deviation from this policy.
 6. **Unusual Charges** - An explanation should be given for any unusually large amount that would normally be viewed as excessive, or any other unusual charges.
- E. Travel Reimbursement as Taxable Wages:** In accordance with the regulations of the Internal Revenue Service, the College will report as additional income the reimbursement of any expense which is not substantiated by an appropriate itemized receipt or adequate explanation or an expense that is not submitted for reimbursement within 60 days of the completion of the trip or activity for which the expense was incurred.
- F. Reimbursement** - Every effort will be made to reimburse expenses within 10 working days of receipt of properly prepared requests and documents in Accounts Payable. Reimbursements will be credited to an employee's banking account if set up for Payroll direct deposit. Otherwise, checks for expense reimbursement may be delivered to the department by interdepartmental mail, sent by U.S. mail to the payee, or picked up at Accounts Payable in Cartref.

Sources of Further Information

- A. College** - Questions regarding travel policy and procedures may be directed to Accounts Payable, Ext.5258
- B. Online Information** - The following web sites have additional information:
- Foreign Currency Converter: www.oanda.com/converter/classic
 - Maps: www.mapquest.com
 - Domestic and foreign per diem rates: www.gsa.gov

Travel Advances

Though not common practice the College may provide travel advances for Bryn Mawr College employees traveling on College business in order to cover reasonable out-of-pocket expenses. In special circumstances, advances will also be provided to students of the College with prior approval of the Controller's Office.

To obtain a travel advance, employees need to complete the appropriate form and submit it to the Controller's Office. Departmental approval must be obtained prior to seeking an advance. In the case of the faculty travel pool, this prior approval must be obtained from the Provost's Office. Advances will be distributed on the Monday before departure.

Under no circumstances is an employee allowed to approve his or her own travel advance request, expense report or reimbursement request. Generally these requests are to be approved by the department head responsible for the budget being charged.

The completed travel advance/travel expense form with all supporting documentation must be returned to the Controller's Office within 10 days of the completion of the trip. Any unused travel advance funds must accompany these forms.

As per IRS regulations advances must be fully accounted for within sixty (60) days after the expense was paid or incurred. If the advance has not been properly accounted for within the 60 day timeframe these expense could be considered taxable income to the employee. If the expense is considered taxable income to the employee it will be added to the employees' payroll record as supplemental income and taxed accordingly. Periodic reminders will be sent to employees with outstanding travel advances.

The College reserves the right to refuse travel advance requests for employees who have an outstanding advance or have not submitted prior reports on a timely basis.