

Policies

Travel & Entertainment

POLICY: POL-070

TITLE: TRAVEL AND ENTERTAINMENT

EFFECTIVE DATE: JANUARY 2000

UPDATED: 202

General

Travel includes all necessary official transportation on railroads, airplanes, buses, automobiles, and other common carriers. Every situation is different when it comes to travel. Therefore, individuals traveling should make their own travel arrangements

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received with a ticket stub that clearly defines the cost of the ticket and

Motor Vehicle Use Policy

Car Rental

EHI Holdings (comprised of Enterprise Rent-A-Car and National Rental

cannot approve the T & E form if they also traveled with the individual on University business. A more senior officer would need to approve the expenditures.

In the absence of the immediate supervisor, approval from the next higher level of supervision is required. The President or Vice President for Finance may approve expense reimbursement if the above-mentioned supervisory approvals cannot be obtained due to the supervisor's' absences.

Supervisors approving expense reports are responsible to ensure the following: Expenses reported are proper and reimbursable under this policy. The expense report has been filled out accurately and has the required documentation. The expenses are reasonable and necessary.

All expenses (with the exception of Meal and Incidental Expenses) must be reported on an actual-cost basis, with substantiating original receipts. The University does have a per diem allowance for meals and incidental expenses. Travelers are not required to obtain meal receipts when using meal per diem however, business purpose is still required. Reimbursement will not be made if a meal has already been paid for as part of a conference. A partial day's travel is eligible for proportionate meal allowance.

All other expenses are reimbursed on an actual cost basis and must be substantiated with actual itemized receipts.

Exceptions are limited to Admissions Travelers, certain Federal Grants, and Law School student competitions. Expenses which are prepaid by or charged directly to the university on behalf of the traveler (e.g., airline tickets, hotel accommodations) must be itemized on the T&E form, with the notation

"prepaid" in the amount column. Amounts prepaid by or charged directly to the university on behalf of the traveler must not be reflected in the expenses claimed by the traveler.

Timeframe (Deadlines) for Submitting Requests for Reimbursement

In order to comply with Internal Revenue Service regulations, RWU employees must reconcile travel expenses, on an RWU T&E Form within 60 days of the date of return from the trip. Failure to perform this reconciliation within the 60-day time period will result in any funds disbursed for trip related expenses being treated as taxable wages paid to the employee and subject to Federal and State Income Tax, Social Security and Medicare withholdings. Any University related travel expenses incurred using personal funds will be ineligible for reimbursement after 90 days. Obtain your supervisor's approval and give the completed, approved T&E Form to your Departmental Administrator to keep on file while you travel. Reimbursements will be made on the basis of approved expense reports only.

Under no circumstances will travel expenses for travel completed during a fiscal year be reimbursed after the close of that fiscal year. The Finance Office / Controller shall publish reasonable deadlines at the fiscal year end for reimbursement requests to be processed.

Per Diem for Meals & Incidentals Expenses

A per diem (daily) allowance is available to all RWU faculty and staff who have received prior authorization for Meal and Incidental Expenses associated with overnight travel in the amount listed for the City or Region in the IRS guidelines (see link below). This per diem allowance does not apply to foreign, study abroad, federal/state grant-related, development-related travel, athletics team travel, or admissions-related travel expenses. This allowance is also not applicable if the event fees include meals provided by the sponsor.

On the first day and the last day of travel, the traveler can only be reimbursed

- “ Any personal clothing or accessories.
- “ Grooming expenses such as haircuts, toiletries, etc.
- “ Prescriptions, over-the-counter medication, or other medical expenses.
- “ Fees for boarding pets or other animal care.
- “ Magazines, books, newspapers, or other personal reading material.
- “ Outlays for personal expenses such as: personal services and entertainment, alcoholic beverages*, or personal membership fees and charges.
- “ Expenses related to non-RWU activities or personal time off taken before, during, or after a business trip.
- “ Airline club membership dues.
- “ Airline travel insurance costs.
- “ Incremental airline ticket costs to obtain frequent flyer benefits.
- “ Fines for automobile or parking violations.
- “ Cost differential on premium and luxury car rentals.
- “ Charges from unwarranted failure to cancel hotel reservations, airline tickets, etc.

*Certain exceptions will be granted for development

Miscellaneous Travel Costs

Tips are reimbursable for services associated with business travel including food services and porters. As a general rule, travelers should not tip more than 15% - 20% of the bill. Tips paid for reimbursable meals should be documented on the receipt. No receipt is required for small miscellaneous tips paid to maid, bellhop, etc. where receipts are not attainable. Tips should be of a reasonable amount. Travelers should note that all tips are included in their daily per diem allowance.

Travel & Entertainment Reimbursements

Accounts Payable will review each employee T&E form for:

- “ Proper approval signatures
- “ Identified business purpose
- “ Correct totals
- “ Supporting documentation and receipts
- “ Policy compliance

The T&E Form must be completed for all personal reimbursements. Entertainment expenses are subject to extensive scrutinizing by the Internal Revenue Service. The business purpose of entertainment, names of attendees and their relationship to RWU must be clearly indicated on the form. Original receipts must be submitted with the form. (m. Originlbe)-3.999T & E)(tion an

Foreign Travel

Because of the varied nature of foreign travel, special arrangements for a cash advance can be made by contacting the Finance Department at ext. 3853 or 3886.

All general policies pertaining to travel apply to foreign travel. It is the

In the event of a personal medical situation, you should contact both your primary health insurer (see Section 1 above) along with ACE.

4. Automobile/Van Rental

Employees should not rent automobiles or vans when outside the U.S. Public transportation or transportation through other service providers (taxis, tour guides, etc.) should be utilized. If there are unique circumstances that warrant renting an automobile or van, please contact one of the individuals noted below under Section 7 in advance of the trip to discuss insurance coverage.

5. Personal Property

There is no University or Law School insurance for personal property. Employees are encouraged to speak with their homeowners or rental insurance company in advance of a trip to determine whether such items will be covered or whether a supplemental policy is necessary.

6. Notification of Potential Liability

If, while traveling overseas, you become aware of any matter that may give rise to liability of the University, the Law School, a faculty or staff member, or student . such as damage to third-party property or injury to a third-party - please notify the following upon your return to the U.S.

Rachel Nuzzo

Co-General Counsel
Roger Williams University
Phone: (401) 254-5728
E-Mail: rnuzzo@rwu.edu

7. Questions

If you have any questions regarding this information, please do not hesitate to contact the following:

Rachel Nuzzo

Co-General Counsel

Spousal/Companion Travel

The IRS has ruled that the expenses of a spouse or other person accompanying a traveler cannot be reimbursed if the person has no significant role or performs only duties of a clerical, secretarial, or medical nature. All requests for reimbursement of spousal travel require the advance approval of the appropriate Vice President, and the supporting documentation must note that the accompanying person is performing significant duties as stipulated by the IRS before approving. Generally, any additional costs incurred because of these additional travelers are non-reimbursable.