

TULANE TRAVEL POLICY

Responsible Official: Senior Vice President and Chief Operating Officer

Responsible Office: Controller's Office; and Office of Materials Management

Coordinating Departments: Accounts Payable; Sponsored Projects Administration; Grants and Contracts Accounting; Office of Insurance & Risk Management; and Office of Global Affairs & Regulatory Compliance

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Outlines policies and processes for travel expenses incurred in connection with university business.

General Travel Policy

This policy defines a valid travel business expenses as a necessary, reasonable, appropriate, and allowable non-compensation expense incurred for the purpose of fulfilling the mission of Tulane University. Such payments are intended to be fair and equitable and in accordance with federal regulations and IRS accountable plan requirements, [IRS Publication 463](#). While such allowable expenses may be eligible for reimbursement by Tulane University, schools, departments or other funding sources may have more restrictions. This policy is applicable to all Tulane funding sources.

To the greatest extent practicable, anyone incurring Tulane business-related travel expenditures should procure and pay for these expenses through appropriate purchasing and payment channels. Expenditures should be compiled and reported in a timely manner. Individuals may request reimbursement if travel business expenses were paid out-of-pocket. Reimbursement should not be used as a means to circumvent strategic vendor relationships, university bidding policies or approved buying methods.

This policy establishes the four components required for travel reimbursement of allowable, non-compensation, business-related travel expenses:

- The travel must be considered an allowable business expense.
- The travel must be submitted and approved as part of a Concur expense report.
- Travelers are required to utilize the university's travel management company (TMC), World Travel, using the Concur Travel booking tool or by contacting the travel agent directly.
- Approval of travel expenses for employees and business associates must be approved by the employee's supervisor(s) or the person in charge of the funding account or project.

Tulane University Travel Policy

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Who is Affected by This Policy

This policy affects all employees, faculty, students, and other business associates who travel on authorized university business for allowable, reasonable, and ordinary non-compensation business travel expenses and those responsible for the review and approval of expenses. Centers, university departments, schools and divisional business officers are responsible and held accountable for the implementation of and adherence to this policy. Departmental travel policies may be more restrictive than this policy, but not less restrictive.

Business associates – Is defined broadly to include donors, grantors, independent contractors, prospective employees, visiting faculty and others that travel on Tulane's behalf and are authorized to receive direct payment of expenses incurred or expense reimbursement.

Employee/Student/Guest – Individuals seeking reimbursement for business related travel. These individuals requesting travel reimbursement bears the responsibility to:

- Verify that all travel expenses submitted for reimbursement by the university are valid and conform to this policy and the sponsoring agency. While the responsibility for preparing an expense report may be delegated to another employee, the individual seeking reimbursement is fully accountable and responsible for the request.
- Attest that travel expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, cash advance, or by an outside agency.
- To avoid tax consequences, employees must submit travel reimbursement requests via Concur within 45 days from the return date. Accounts Payable requires all expenses to be submitted at the end of each month and no later than the 15th of the following month.

Expense Delegate – An employee authorized to prepare expense reports (check requests for guests) on behalf of the individual seeking reimbursement. An Expense Delegate is responsible for:

- Assisting with expense report creation, allocation of expenses, business justification and receipt attachment.
- Notifying an employee when report is ready for review and submission.
- Obtaining a W-8 or W-9 from guests and submitting with a check request.

Expense Report Approver (ERA) – An employee authorized to approve business expenditures of others. An ERA is responsible for:

- Reviewing expense reports and receipts to verify that all expenses are allowable, reasonable, within the normal course of business and are adequately substantiated.
- Requesting further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the expense. Explanation of such expenditures must be included within the expense report.
- Approving or Approve and Forward (if outside of financial purview) the expense report, thereby attesting to the appropriateness of expenditures.

Travel Assistant/Arranger – An employee with an active Concur profile authorized to book travel reservations (airfare, hotel, and car rental) on behalf of another employee. When booking travel for another employee, you should always pay using the traveler's credit card located in their profile.

Note: When arranging travel for others, you may not pay for your supervisors travel expenses. No employee may approve their own travel expenses.

Guest Travel Coordinator (GTC) – An employee with an active Concur profile authorized to book travel on behalf of non-employees, using a Tulane Company card (T&E). A GTC is responsible for:

- Making travel arrangements for individuals traveling on Tulane business that do not have an active Concur profile.
- Creating and submitting expense reports in a timely manner for all travel expenses incurred on their T&E card; this includes allocation, documentation, attestation and submission within Concur.

Accounts Payable, Grants and Contracts Accounting, Sponsored Projects Administration – Are responsible for reviewing travel and expense reports prior to processing the reimbursement to verify that expenses are allowable, reasonable and ordinary and meet the following criteria:

- Information on the expense report is supported by appropriate documentation in accordance with the travel and expense policies.
- Expenses conform to requirements imposed by the Internal Revenue Service.
- Expenses conform to sponsor regulations and conditions for travel charged to sponsored projects.
- Expenses have been reviewed and approved by the appropriate Expense Report Approver.

For more details on submitting expense reports visit the [Tulane Accounting Concur Resources](#) website.

Definitions

Allowable Expense – A necessary, reasonable and appropriate travel expense incurred for the primary benefit of university business.

Concur – Tulane's online travel and expense reporting system for all employee reimbursements.

Necessary – Minimum purchase or service required to achieve a particular travel business objective.

Ordinary – An expense incurred in the normal course of conducting business while traveling.

Receipt Documentation – An itemized merchant receipt issued by the supplier to substantiate the business transaction including proof of payment. If a receipt is not available or does not contain adequate information, a cancelled check, credit card statement, or paid notice is acceptable.

Reasonable – An expense that is ordinary and reflects a practical decision to incur the travel expense on behalf of university business (i.e., the expense is not extreme or excessive).

Travel and Entertainment (T&E) card policy – The University maintains a travel/entertainment card program to facilitate payment of travel expenses (airfare/lodging/car rental/charters/meals) incurred in furtherance of university business. Faculty and staff (including adjunct professors and part time employees) who travel or arrange travel for at least three trips per year, travel overseas (even if one trip per year), plan group travel, **or** spend \$6,000 or more on reimbursable entertainment and travel expenses per year, are required to apply for the T&E card. Travelers who do not meet this criteria, but would like a T&E card, may apply for consideration. *Employees who have a T&E card are required use that card for travel related purchases (i.e. air, hotel and car rentals). Travelers who do not meet any one of the stated criteria and choose not to apply, will use their personal card to book travel, but must use the online booking tool or the university’s travel agent to qualify for reimbursement. The policy and guidelines for the T&E card are located on the [Corporate Travel & Entertainment Card Policies & Procedures](#) website.

* Use of the T&E card is a requirement when travelers meet certain activity requirements stated in this policy. Active travelers must apply and use the card.

World Travel – Tulane’s travel management company issues airline tickets, guarantees hotels, books bus charters and car reservations, assists with changing travel reservations and supports our travelers, including with 24hour emergency assistance. World Travel is both Fly America and Open Skies certified.

World Travel and Concur are two separate entities that work together. World Travel processes all Concur online travel reservations.

Travel

Travel Authorization

Travelers are responsible for:

- Ensuring appropriate approval to travel from supervisor or person in charge of the funding account or project, prior to committing university funds or incurring expenses.
- Coordinating with the appropriate department or school to ensure that funds are available to pay for travel.
- Understanding and adhering to specific travel guidelines required by the applicable-funding source, agency, department, sponsor or other outside source paying for the travel. Some of these guidelines may be more restrictive than the Tulane’s Travel Policy and should be followed accordingly.

Additionally the university may impose review processes related to certain sponsored expenditures and certain higher value transactions.

Travel Insurance and Risk Management

Business Travel Accident Insurance

While traveling on university business, employees are covered by the university's business accident insurance policies. Commuting to and from work is not covered. If a claim is incurred while traveling on university business, all necessary documentation must be provided to the [Office of Insurance and Risk Management](#) after the incident.

Car Rental Insurance

When employees who rent vehicles **used solely for university business** book through Concur and rent using the university's preferred rental car vendors (Enterprise and National), appropriate insurance coverage is included for domestic travel. Employees using their own personal credit cards for renting vehicles **used solely for university business**) may use the preferred rental car vendors' Tulane corporate ID number, which will include insurance coverage for domestic travel. For vehicle rentals **used solely for university business**, the cost will be reimbursed.

Employees may **NOT use** the corporate ID number when the rental vehicle is used for personal use. Therefore, when an employee is renting vehicles with a combined use for both personal and university business, if the employee wishes to use the corporate ID number during the university business, the employee is required to change the rental contract agreement (with the rental car vendor) for the personal days of use and use their own personal credit card for those days. Employees may not use a Tulane issued Travel and Entertainment (T&E) credit card for ANY personal use of rental vehicles. The university is not responsible for any costs associated with personal use of rental vehicles, which includes any deductibles as a result of a vehicle accident while driving on personal business.

For employees renting vehicles **using non-preferred rental vendors used solely for university business**, employees should purchase the supplemental liability insurance and the collision damage waiver insurance coverages. This applies to both domestic and international rentals. For vehicle rentals **used solely for university business**, the cost will be reimbursed.

When traveling internationally, the employee is required to purchase the locally required coverage, including physical damage coverage. Costs associated with university business will be reimbursed. Tulane's foreign package auto liability insurance is excess of locally required auto insurance. For more details visit the [Office of Insurance and Risk Management](#) website.

International Travel and Emergency Assistance

All Tulane employees and students traveling abroad are required to register their trip with Global Rescue. Global Rescue provides worldwide access to emergency medical, security, travel assistance, and evacuation services for Tulane employees and students. International reservations made through the Concur online booking tool or the university's travel agency, World Travel, are registered automatically with Global Rescue. Additional information regarding Global Rescue services is available on the [Risk Management Website](#), for students click [here](#).

If you plan to visit a go to Travel Warning Country as designated by either the [State Department](#) or [CDC](#) you will need prior approval from the University and complete the [International Travel Form](#) PRIOR to travel. The university will not reimburse employee travelers for medical and emergency evacuation expense if these processes are not followed.

Personal Automobile Insurance

Travelers who use their own automobiles or other individually-owned non-rented vehicles to conduct Tulane business are responsible for the automobile liability and physical damage associated with the operation of that automobile. The traveler's personal insurance is primary in the event of an accident. Tulane's automobile liability policy may provide some excess liability coverage for limits above those carried by the vehicle owner who is an employee, depending on the circumstances. More information can be found on the [Office of Insurance and Risk Management](#) website.

Accidents, Injuries, Thefts and Other Safety Issues

Accidents, thefts, and other crimes that occur while traveling on university business must be reported immediately to the proper authorities, consistent with local/state laws. If theft of university property occurs or a traveler is injured while traveling, the traveler should consult with [Office of Insurance and Risk Management](#).

Note: This is not an all-inclusive list of insurance coverage and should not be used as the basis for risk management decisions.

Student Travel Insurance

Students are covered by separate insurance policies managed by the university when traveling for business or Tulane sponsored activities. For health insurance overseas, students should review their personal policy benefits and may need to purchase additional coverage. If participating in a Tulane sponsored activity outside the United States, students must adhere to the foreign travel policies outlined by the [Office of Insurance and Risk Management](#).

Air Travel

Air Reservations

Travelers or travel assistants are required to utilize the Concur online booking tool or the university's travel agency, World Travel, to make reservations. Travelers with international or complex itineraries are urged to contact the travel agency for assistance (there will be an upcharge for agent assisted bookings for air only). All airfare booked utilizing the Concur online booking tool or the university's travel agency should be purchased with a Tulane issued Travel & Entertainment (T&E) card at the time of ticketing. If you travel less than three times per year, do not travel abroad, do not book group travel, or spend less than \$6,000 per year on travel and entertainment, you may use your personal card to book travel, but you must use the online booking tool or the university's travel agent to qualify for reimbursement. Travelers who do not meet this criteria, but would like a T&E card, may apply for consideration.

Fares/Ticket Types/Class of Service

Travelers should purchase the lowest available economy/coach class airfare that meets the business needs of the travel. Any upgrades using rewards/miles/credits/personal card would be considered a personal expense and not reimbursable, free upgrades are allowed. Travel insurance is not reimbursable. Federal regulations generally require that only the lowest, unrestricted, available airfare may be charged directly or indirectly to government sponsored projects. Criteria used to determine the lowest available airfare include:

- Leaves or arrives within a 2 hour window on each side of the traveler's desired departure or arrival time
- Allows the traveler to choose airports
- Allows a \$150 difference in fare if the traveler requests a different airline for domestic travel and \$200 difference for international travel
- Does not include a charter flight
- Does not require staying overnight unless requested by the traveler
- Does not include circuitous routing when a stopover is required
- Travelers may book airfares on a restricted/non-refundable basis that will cost less. Most flights booked using the online tool or agency are non-refundable, unless a refundable ticket required and requested by the traveler. The lowest available airfare as defined forms a ceiling for the amount that can be paid for airfare.
- Only the least expensive unrestricted accommodations class are allowable on federal awards, irrespective of flight duration. Any amounts incurred above this benchmark must be charged to unrestricted university accounts.

When a traveler prefers or incurs unapproved charges in excess of the lowest available airfare, the difference must be paid by the traveler or reimbursed to Tulane University's Accounts Receivable Office. The receipt of this payment will need to be included in the traveler's submitted Concur expense report. Excess costs cannot be charged to sponsored accounts and must be charged to an unrestricted account. Excess costs associated with the same class as the lowest available as defined above may be expensed to the department, but the department should consider whether a benefit has been conferred on the traveler. If so, then such benefit should be reported as taxable income to the payroll office. Alternatively, the department may require that the traveler reimburse the department for the excess amount.

Upgrades may be purchased directly with the airline or hotel using personal payments or rewards after the reservations are purchased. Upgrades using rewards miles, credits or personal payment methods would be considered a personal expense and not reimbursable. The "EarlyBird Check-In" upgrade with Southwest may be approved at the department level by the department head/dean.

Economy plus or business class seating may be purchased if the traveler has approval from the School's Dean, Chair, Provost Office or Senior Vice President (or their approved delegate), in writing in advance. Pre-approval is not necessary if at least one of the following two bullet point

conditions are met, including **available budget verification and sponsored travel and departmental policy restrictions:**

- A flight segment has a scheduled in-air flying time in excess of four hours for economy plus and six hours for business class; or
- A medical justification has been documented and approved through the Goldman Center for Student Accessibility, which will then notify the appropriate V.P. or Dean; **and**
- Verification that your budget and department will allow the upgrade prior to purchase. Your department or applicable funding source policy guidelines should always be followed if more restrictive than the travel policy.

When reserving in-policy seating upgrades, only the segment that meets the policy requirements may be upgraded, not the entire itinerary. When booking upgraded class seats by segments, you may need to call an agent for the best schedule and pricing, especially if flying international.

Students must travel economy/coach class regardless of duration or length of the flight, unless a request for reasonable accommodations has been reviewed and approved by the [Goldman Center for Student Accessibility](#) that necessitates an upgraded class seat.

Changes, Cancellations, and Unused Airline Tickets

When travel plans change for any reason, the traveler is responsible for notifying the university's travel agency, World Travel, to apply the unused ticket to the next business trip. If the traveler has no upcoming business trips, the travel agency will apply the unused ticket on the university's behalf. Airline imposed penalties for changes to an airline ticket for business reasons or circumstances beyond the traveler's control are reimbursable from university funds. For affected tickets paid from federally-sponsored funds, contact the respective office to determine if the penalty may be charged to the grant. Generally such penalties or charges associated with sponsored travel should be paid using unrestricted accounts, since the bookings should have been reserved as unrestricted. Travelers are encouraged to rebook unused tickets. If not possible, they it may be payable with proper documentation. Unused tickets should be charged to an unrestricted account.

Tulane reserves the right to deny reimbursement or collect change penalties from an employee, if such changes are made for other than legitimate business purposes. Unused tickets may not be used for personal travel.

Private Aircraft

Tulane employees are prohibited from using non-commercial (e.g., private, corporate, state owned, rented, or borrowed) fixed-wing or rotary aircraft for university business travel. Exceptions require written approval in advance of committing to the travel from the [Office of Insurance and Risk Management](#).

Airline Requirements U.S. Government Sponsor

Travelers should refer to their project criteria and guidelines when travel is paid for by a U.S. Government Sponsor. For example, if air travel will be paid for by federally sponsored project, flying on a U.S. airline may be required (Fly America Act). Also, in some cases, the sponsor may require approval in advance for each foreign trip.

Helpful links:

- Fly America Act (FAA) <http://www.gsa.gov/portal/content/103191>
- Open Skies Agreement <http://www.state.gov/e/eb/tra/ata/>

Baggage Fees

Baggage fees that are reasonable and appropriate for the purpose and length of the business trip are reimbursable. Fees for baggage that are personal in nature (e.g., golf clubs) will not be reimbursed.

For more details on submitting expense reports visit the [Tulane Accounting Concur Resources](#) website.

Lodging**Hotel Reservations**

Travelers are required to use the Concur online booking tool or contact the university's travel agency, World Travel, directly to book hotel rooms. All hotel reservations booked through Concur are processed by the university's travel agent. If lower rates for accommodations are available (e.g., conference room block rate), these may be booked directly with the hotel through the conference housing bureau or by contacting a World Travel agent. World Travel does not charge an agency fee for booking hotels, there may be exceptions (e.g., group bookings, special events, etc.), confirm possible agency fees with World Travel when booking direct.

Hotel Class and Rooms

The class of hotel should be reasonable and appropriate for the business purpose and location. Travelers should stay in standard or equivalent rooms. Room upgrades using rewards miles, credits, or personal payment methods would be considered a personal expense and not reimbursable.

As a guideline for reasonable and appropriate hotel rates you may view the GSA lodging per diem rates at www.gsa.gov/perdiem or adhere to the out-of-policy alerts on the Concur Travel booking tool or out-of-policy warnings when booking through an agent. Per diem may be used for lodging and meals, however the actual lodging receipts are required and must be submitted with your travel expense report.

The following hotel expenses are not reimbursable: in-room movies; mini bar expenses (unless the mini-bar items constitute breakfast, lunch, or dinner); laundry expenses on trips of 6 consecutive days or less; toiletries. All telephone calls from hotels should be made by cell phone unless you are dialing in for system access or in rare circumstances that you do not have cell phone service.

Airbnb

Tulane travelers are now permitted to use Airbnb for Business for Tulane University business travel. For Tulane travelers to use Airbnb for Business, you must first verify your work email and book through the Airbnb for Business platform (<https://procure.tulane.edu/sites/procure.tulane.edu/files/tulane-airbnb-for-work.pdf>). Airbnb arranged in any other manner will not receive the benefits Priority Support and Access to the Business Ready listings platform. More details can be found on the Travel Management website - <http://matmgmt.tulane.edu/tmc.html>.

Ground Transportation**Rental Car Reservations**

Travelers are required to use the Concur online booking tool or the university's travel agency, World Travel, to book rental cars. All car reservations booked through Concur are processed by the university's travel agent. World Travel does not charge an agency fee for booking cars, there may be exceptions (e.g., group bookings, special events, etc.), confirm possible agency fees with World Travel when booking direct. Non-employees may not use the university's name on rental agreements and would not have access to a T&E card.

When to book car rentals vs car services:

Rental cars should be used when they are less expensive than alternative means of transportation (e.g., taxi, Uber, car service, personal vehicle, airline, or train) or when convenience or safety issues justify the additional cost. Generally, Uber/taxi services may not be used for trips over 50 miles.

Employees renting in Tulane's name using non-preferred rental vendors should purchase the supplemental liability insurance and the collision damage waiver insurance coverages. Tulane's preferred vendors are National and Enterprise. Employees using their personal credit cards for rental cars may not use the university's name on the rental agreement and should be traveling with sufficient coverage. This applies to both domestic and international rentals. For rentals used solely for university business, the cost will be reimbursed.

Car Class and Features

Rental of up to a standard size car is reimbursable. Larger vehicles may be rented if there are three or more individuals traveling together, if the traveler is transporting sizeable equipment, or if there are other valid business needs. The cost of a GPS device may be reimbursed if deemed necessary for safety reasons; however, this cost may not be charged to federal funds. Larger vehicles and GPS device upgrades must be approved in advance. The cost of other upgrades or accessories, such as a satellite radio, will not be reimbursed.

Chartering Ground and Transportation Services

When chartering (e.g., team sports, groups) ground transportation within Louisiana, you will continue to follow the instructions of Tulane's Shuttle and Transportation department. No less than

five business days in advance of the transportation date, a Transportation Request Form must be submitted online through the Shuttles & Transportation Department website at shuttles.tulane.edu. For more details read the [Policy for Chartering Ground and Transportation Services in Louisiana](#) on the Shuttles and Transportation website.

When chartering ground transportation outside of Louisiana, you will make those arrangements through university's travel management company, World Travel.

Fuel for Rented Automobiles

Travelers should decline the pre-paid fuel options and refuel the rental car prior to returning to the rental agency. The cost of business related fuel will be reimbursed.

Parking and Tolls (Rental or Personal Car Expenses)

All travel-related business tolls and parking charges will be reimbursed with appropriate documentation. Tickets or fines associated with parking or travel violations and charges for vehicle lockouts will not be reimbursed. Business related local parking is an allowable expense.

Personal Automobile

Use of personal automobiles for business travel is reimbursable when it is less expensive than alternative means of transportation or when convenience or safety issues justify the additional cost. Use of personal automobiles for normal commuting will not be reimbursed.

Mileage Reimbursement

When a personal automobile is used for business travel, the traveler will be reimbursed up to the current [IRS authorized mileage rate](#) for miles incurred. The mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation, and fuel. Traveler should drive the most direct route, a copy of google maps mileage calculation is acceptable documentation for mileage reimbursement. For additional guidance or questions regarding mileage reimbursement visit the [Tulane Accounting Concur Resources](#) website.

Employee Commuting Versus Local Transportation Cost

Daily commuting costs to and from work are not reimbursable. Local travel for business purposes that are beyond the daily commute to work can be reimbursed with the approval of the employee's supervisor. Travel between uptown and downtown campuses and between home and local airports is normally not reimbursed, though supervisors may make exceptions to eliminate hardship conditions. Uber/Lyft may be allowed for local business travel if the service is for a legitimate business purpose (documented) and the premium service is not used. Uber and taxi services should not be used when other options such as public transportation, Tulane shuttle service, or carpooling are available. Every effort should be made to minimize costs. Uber and taxi service should be the exception and not the rule.

Bus or Rail

Travel by bus or rail is reimbursable when it is less expensive than alternative means of transportation. The university will pay the cost of up to the lowest first-class accommodations available for the trip with the limitation that payment/reimbursement will not exceed the equivalent commercial airfare for the same trip. Equivalent airfare is coach class and at least a seven day advance purchase. Equivalent airfare information must be included with the expense report. For each night that the railroad or bus accommodation is used, and amount equal to the lodging allowance will be deducted from the per diem rate, if applicable.

International Travel

International travelers are required to use the Concur online booking tool or the university's travel agency, World Travel, to book international travel. All international itineraries booked through Concur or directly with the travel agent will be automatically enrolled with Global Rescue. There may be exceptions when booking hotel accommodations and ground transportation for groups or Study Abroad. The travel agency is equipped and experienced in handling these types of arrangements; however, if your international accommodations are planned with a partner school or by your local business contacts, you may continue to work directly with your international partners. If you book your accommodations outside of the university's travel management company, you are required to enter your full itinerary with Global Rescue. You will also need to send your itinerary to plans@concur.com, this will automatically upload your travel plans to Concur Travel and Expense, but not with Global Rescue. Your email must be verified in your Concur profile to use this feature.

When booking international travel, you must also follow the policies and guidelines located on the [Office of Insurance and Risk Management](#) website, as well as any international travel policies set by your respective school, department, international program, study abroad, etc. International students must inform OISS (Office of International Students and Scholars) at least two weeks in advance when traveling outside of the U.S. Unfamiliarity with international policies (e.g., Departments, Schools, Tulane Accounting Management, General Counsel, OISS, Controller's Office and the Office of Risk Management) is not a justification for noncompliance.

Foreign travel expenses for meals and lodging are payable by the same methods as domestic travel.

Passports and Visas

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 currency will be paid or reimbursed.

For more information on international travel requirements visit the [Office of Insurance and Risk Management](#) website.

Meals and Entertainment

Individual meals while traveling are reimbursable on the basis of either per diem or actual expenses incurred as supported by itemized receipts, but using both options on the same trip are not allowed. As an exception, business meals and entertainment while traveling must be reasonable and directly related to university business and approved in advance. The business purpose must be documented in the expense report. Meals are not reimbursable for local travel with no overnight stay, unless preapproved by a V.P or Dean. Under no circumstances may you approve your own expenses. For more details on submitting expense reports for meals, entertainment and per diem visit the [Tulane Accounting Concur Resources](#) website.

Per Diem and Business/Entertainment Meals

When a traveler who is claiming per diem furnishes a meal to others, either as entertainment or during a business meeting, the traveler may request reimbursement for the business meal by providing an itemized receipt, business reason, and attendees. The traveler must exclude that meal from their per diem reimbursement (mark the meal as provided in the expense report). All meals provided to the traveler at no cost to them, must be excluded from their expense reimbursement request. If multiple business or entertainment meals occur during such a trip or such meals occur during a trip of four days or less, the use of per diem for meals is not appropriate. Payment for actual meal expenses with appropriate receipts should be provided for the entire trip. Entertainment/fund raising meals may not be paid during a trip charged to a sponsored grant or contract. Entertainment must be charged to unrestricted accounts.

Alcohol

When traveling on university business alcoholic beverages are not to be reimbursed, except within the context of business entertainment that is authorized by a V.P. or Dean, unless approved by the sponsor. Alcohol is never permitted for grant transactions unless expressly authorized by the sponsor.

Travel Meal and Entertainment Documentation

The Internal Revenue Service requires all business meals and entertainment expenses include:

- Original itemized receipts or photos of original receipts sent using Concur Mobile
- Proof of payment
- Supportive Documentation (e.g., flyer or invitation)
- List of attendees with titles and affiliations or identification of a discernible group
- Number of attendees, geographic location and business purpose

For more details on submitting expense reports visit the [Tulane Accounting Concur Resources](#) website.

Miscellaneous Travel

Athletics

For additional information on policies and compliance requirements for athletics, please contact the program administrator who books travel for your sport.

Student Travel

Any student reimbursement, graduate or undergraduate, which does not meet the criteria for university travel, will be tax reportable and should be submitted and paid through the Student Financial Aid Office. Students may be reimbursed for business travel whether or not they are employees or for degree related educational travel. In most cases, such reimbursements are not tax reportable to the IRS as income to the student. If provided documentation is available showing that the travel:

- Directly supports a faculty member's project or research program, or
- Is related to presenting at a conferences (photocopy of conference program is required), or
- Is an integral part of the student's degree work (faculty certification required; a short note from the faculty asserting that the travel is related to the student's curriculum), or
- Is directly related to the student's employment at the university, or
- Is official university business.

If the travel doesn't meet the definition of university travel as shown above, an e-mail must be sent to the financial aid office along with the payment documentation, the transaction may be recorded and processed as financial aid.

Foreign Visitor Travel

Payments to foreign visitors or on behalf of foreign visitors may be made only if the visitor enters the U.S. on an appropriate visa. In addition to the documentation required for all travel payments, request for payments to or on behalf of a non-resident must include a signed, approved (by the International Tax Office) Form LA-6, photocopies of the traveler's passport, visa and i-94 card.

Extended Travel for Sponsored Projects (over 30 days)

When estimated travel is 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 incur expenses comparable to those arising from the use of establishments catering to the long term visitor or from the use of non-commercial facilities, the traveler may choose to be paid either for the actual or reasonable cost of lodging and meals or a basic per diem allowance at the standard rate for the appropriate geographic area. The rate begins with the first day of travel.

Non-business Travel 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 the traveler's business activity and the traveler remains at the business location for non-business reasons, then payment or reimbursement is not allowed for the added days. An exception can be made if the overall cost is lowered if the

traveler stays over the non- business days and then only with department approval. The traveler must document the total cost savings to support the non-business day payment. This must be documented at the time of the booking of the actual trip. This comparison should be included in the online expense report.

Remote workers

Tulane may employ workers that work from remote locations. If such employees work remotely 100% of the time, then occasional trips to campus for department meetings, projects, etc. may be paid at the discretion of the department's senior officer. Such payments would not be considered commuting payments.

Interview Travel

Travel expenses in connection with employment interviews are authorized when necessary to acquire key personnel for employment at the university. Travel expenses are allowed when authorized in a formal written invitation to the prospective employee, as long as they do not exceed the limits and are consistent with written policies and procedures in this guide. Travel expenses of spouses accompanying such prospective employees are also allowed to the extent authorized in the invitation.

Combinations of Travel with University Travel

Expenses payable by others

Travelers are encouraged to combine travel with other business so that travel expenses can be shared with others. Such travelers are responsible for seeking reimbursement for expenses payable by others. The university will pay its share of the actual fare necessary to conduct university business. Fares greater than coach cannot be used as the basis for prorating air travel costs. When an outside organization pays for lodging or meals, the traveler cannot claim per diem from Tulane for that meal. In no case may the amount paid for the trip from all sources exceed the total expenses incurred.

- **Indirect routes:** If the traveler takes an indirect route that is not required for university business, payment for the air fare or other transport will be made 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 the direct route must be documented at the time of booking and such documentation should be included with the expense report.
- **Rental cars:** Any personal portion of a rental car's cost must be deducted from the total bill before requesting reimbursement or payment. The personal cost is calculated by prorating the rental of the number of days or miles for personal use compared to the number of days or miles for business use.
- **Insurance:** If the traveler accepts extra insurance costs for a domestic mainland car rental in order to be covered for the personal portion, the entire cost for the entire rental period will be a personal expense. Costs incurred in a foreign country may be prorated.

Travel Expenses of a Spouse

Such expenses are generally not reimbursable unless approved in advance and the business purpose for the spouse's attendance is very clearly documented. Spousal expenses are generally prohibited under sponsored funding arrangements. Also, the university requires that such costs be expressly approved in advance and in writing by a V.P or Dean in order to be considered for reimbursement.

Combined Personal and Business Travel

If personal travel is combined with business travel, only the business portion of the trip is reimbursable. To book accommodations for a travel companion(s) contact World Travel directly, which may include additional service fees. "In lieu of" and "tradeoff" expense reimbursement is not permitted (e.g., although incurring a Saturday stay might reduce the cost of a flight, the traveler may not use the difference to offset all or part of his or her personal expenses).

Miscellaneous Travel Expenses**Telephone Usage While Traveling**

Actual costs of necessary and reasonable business telephone calls, faxes and computer connections are allowable costs.

Travel to the Airport

Travelers should use the most economical means of travel to the airport, including parking costs. Shuttle services may provide the most economical costs. Parking costs should not exceed the costs of round trip taxi fare. Excess costs will be denied reimbursement or payment.

Conference or Seminar Registration Fees

Registration fees may be expensed at the time of registration by making payment on a T&E card or by seeking employee reimbursement. Conference rate hotel rooms may be reserved by calling the university's travel agency.

Internet Access

Internet access (e.g., hotel and airport), when reasonable and verified necessary for business purposes, is reimbursable. In-flight internet access must be approved in writing by a V.P. or Dean prior to travel. When booking hotels, you may request that internet access is included in your rate. Several airlines may provide free Wi-Fi.

Laundry Expenses for Extended Trips

Reasonable and necessary laundry and dry cleaning charges will be reimbursed when travel exceeds six or more consecutive nights. The charge must be incurred while traveling.

Global Entry & TSA Pre-Check Expenses

TSA Pre-Check and the U.S. Customs and Border Protection Global Entry Program application fees are considered a personal expense, but may be approved at the department level by the department head/dean.

Tips and Incidental Expenses

Tulane will reimburse reasonable tips (15% to 20% for taxis and meals) and incidental expenses (unless covered by per diem). Other tips (bellhop, valet, maid, etc.) are reimbursed as part of the daily per-diem incidentals or actuals not to exceed \$5 per day.

Vaccinations

Expenses for vaccinations required for business travel are reimbursable. Travelers are strongly encouraged to obtain vaccinations through the [Tulane Travel Clinic](#).

Insurance

Insurance such as life, travel, flight or baggage will not be paid by the university. For other insurance details refer to the Travel Insurance and Risk Management section in this policy.

For more details on submitting expense reports visit the [Tulane Accounting Concur Resources](#) website.

Other Travel Considerations**Third Party Funded Travel**

When traveling on behalf of Tulane and your travel is funded in whole or in part by an outside agency, the travel booking and related expense should be managed through Concur whenever possible. In some cases third party travel could be considered not in compliance with the university conflict of interest policy. Consider the following:

- Reviewing the [Conflict of Interest Policy](#) requirements;
- Ensuring you have obtained appropriate departmental approval; and
- If outside of the U.S., registering your travel with [International SOS](#) and plans@concur.com

Frequent Flyer/Guest/Reward Points

Travelers may accept travel-provider rewards related to travel (e.g., Delta Sky Miles, Marriot Rewards, etc.). Travelers should not incur additional expense on behalf of the university with the sole purpose of obtaining more rewards (e.g., purchasing more expensive tickets in exchange for higher reward points). Enrollment fees for these programs are a personal expense and are not reimbursable.

Travel Expense Reporting and Supporting Documentation***Allowable Business Expenses***

Tulane requires that travel and entertainment business expenses be paid by using the appropriate university purchasing methods, the Travel and Entertainment card, whenever possible. However, if an individual pays for a business travel expenses from personal funds this may be considered a reimbursable expense.

Unallowable Expenses

Expenses incurred related to university business should be allowable, reasonable, and ordinary in the normal course of business. Examples of non-reimbursable expenses include, but are not limited to the following:

- Babysitting
- Car service for normal commute
- Car washes and detailing
- Clothing, luggage and toiletries
- Damages incurred to any form of lodging, rental accommodations or vehicles as a result of engaging in activities not directly related to Tulane business
- Fines, credit card interest and fees, bank fees, late fees, etc.; however, foreign currency conversion fees are reimbursable
- Fuel for personal vehicle
- Hair or shoeshine services
- Hotel or car “no-show” charges without a business purpose
- Personal membership dues (including airport club lounges)
- Magazines, newspapers while traveling
- Non-business postage
- Additional fees for personal luggage not necessary for business purposes
- Personal accident, property and travel insurance
- Personal or in-room entertainment (e.g. sporting events, movies, games, etc.)
- Personal refreshments (e.g. mini bar, coffee, water etc.) exceptions may be approved when substituted for meals
- Alcohol
- Pet care
- Prescription medication
- Souvenirs and personal gifts
- Vacation, spouse and personal expenses

Recoupment of Unallowable Expenses and Dispute Resolution

Violations of the travel expense policy will result in the recoupment of unallowable expenses from the employee through a payroll deduction or check deposited by employee with Accounts Payable. In situations where an employee submits a personal item as a business expense, the employee will be notified and possible disciplinary actions will ensue.

Substantiation and Original Receipts

In order for a travel expense to be approved and reimbursed, it must be properly substantiated. Original itemized receipts, photos of original receipts or scanned images are required for all expenditures. Appropriate receipts should include transaction amount, itemization of goods or services purchased, method of payment (e.g., receipt showing last 4 digits of card number), date and

merchant name. If sponsor or departmental requirements are more restrictive, that policy will take precedence.

If an itemized paid receipt is not available and the amount is over \$75, it is expected that a missing receipt affidavit will be completed and filed with the expense report. For IRS compliance, individuals must submit original itemized receipts for reimbursement. A missing receipt affidavit (MRA) should be submitted in lieu of missing receipts excluding Lodging, Airfare, Travel Meals, and Rental Cars. If individual travel meal receipts are missing, you must claim per diem for the entire trip. Federal Meal per diem rates must be used for all travel meals claimed on this report in lieu of the MRA for missing travel meal receipts. Once the copy of the receipt is obtained the receipt can be uploaded to the expense report and the MRA can be deleted from the report. Essential business elements (Who, What, When and Where) must be included in the comment section of the transaction. The MRA is to be used as an exception and not the rule.

Reimbursement of Sales Tax

Tulane University is recognized as a non-profit educational institution and is exempt from sales tax on most purchases. The exemption documentation and a chart of the current sales tax exemptions are located on the [General Counsel's](#) website. Please contact the Office of the General Counsel for additional information on state sales tax exemptions. These exemptions are not applicable for goods/services purchased for personal use or with personal funds.

Employees and students will be reimbursed for applicable sales tax only in those situations in which the employee could not avoid the tax and the goods or services were purchased utilizing the appropriate procurement method.

Reimbursement Approval

Expense reports must be approved online through Concur for each reimbursement. The person who incurred the expense is responsible for obtaining the preapproval for each expense and to review their expenses, confirming that the report complies with all the university expense and travel policies. No individual may approve expenses for themselves or for their supervisor(s), whether they report to this supervisor directly or indirectly. Unfamiliarity with Tulane's policies is not a justification for noncompliance.

Tulane Travel and Entertainment Card (T&E Card)

The cardholder is responsible for ensuring that all Tulane Company Card transactions are reviewed, allocated and expensed using Concur Expense within 30 days of the transaction date, unless anticipating an offsetting credit to the transaction or if the funding source is restricted. The policy and guidelines for the T&E card are found on the [Corporate Travel & Entertainment Card Policies & Procedures](#) website.

Timing of Expense Report Submission

Business expenses must be submitted within certain time limitations in accordance with IRS Publication 463. These time limitations determine whether the cost may be reimbursed by the university as a business expense and whether the reimbursement will be treated as taxable income to the employee. Additional details can be found at [IRS Publication 463](#).

If an expense report is submitted more than 45 calendar days after the expenses were incurred or after returning from travel, the request will be reviewed and if determined to be taxable will be reported to payroll as taxable income. Accounts Payable requires all departmental expenses to be submitted at the end of each month and no later than the 15th of the following month.

For more details on submitting expense reports visit the [Tulane Accounting Concur Resources](#) website.

Moving/Relocation Expenses

The university is required to report all reimbursements for moving expenses to the Internal Revenue Service. Only reimbursements for qualified moving expenses are excluded from gross income. Additional details can be found at [IRS Publication 521](#).

Relocation Payment Reimbursement

Moving expenses reimbursement, including house hunting costs, should be referred to the payroll section of WFMO for evaluation and payment processing. Additional details can be found at the [WFMO moving reimbursements](#) webpage.

Purchasing Supplies

For purchases not related to travel accommodations, meals and entertainment, the purchasing card (p-card) should be used, the policy can be found on the [Tulane Purchasing](#) website. The Purchasing Policy and Procedures Manual can be found on the [Materials Management](#) website.

University Travel References

[Office of Insurance and Risk Management](#)

[Tulane Accounting Concur Resources](#)

[Corporate Travel & Entertainment Card Policies & Procedures](#)

[Tulane Travel Clinic](#)

[Policy for Chartering Ground and Transportation Services](#)

[Office of International Students and Scholars](#)

Sources of help

For questions regarding the travel policy and travel expense reports contact one of the following:
University Travel Program Manager, Laney Armstrong at larmstro@tulane.edu
Accounts Payable Office at TulaneAccountsPayable@tulane.edu
University Controller's Office at TulaneControllersOffice@tulane.edu

Reimbursable Checklist

Expense Items	Reimbursable	Non-Reimbursable	Reimbursable with Exception or Approval	Comments
Airline Related Expenses				
Airline club memberships		X		
Seating class upgrades and early bird check-ins			X	According to policy.
Seat assignments for aisle or window seats			X	When in compliance with standard class of service and fee exists for all window/aisle seats (i.e. Air Canada Tango, WestJet, & Porter)
In-flight entertainment		X		
Travel insurance		X		
Non-refundable ticket change fees			X	May not be charged to Federal awards since tickets are usually required to be unrestricted
TSA Pre, Global Entry Programs, etc.			X	According to policy.
Luggage replacement		X		
Luggage - checked	X			Customary and reasonable expenses; more than 2 pieces of luggage require written explanation on expense report
Passport/visa services (for business travel)	X			
Wireless internet			X	According to policy
Hotel Related Expenses				
Extended stays > 30 days	X			According to policy
Dry-cleaning or laundry expense	X			For business trips 6 days or more in duration
Hotel or conference cancellation charges, late fees or No-Show fees			X	Exception approval according to policy
Hotel room upgrades		X		

Expense Items	Reimbursable	Non-Reimbursable	Reimbursable with Exception or Approval	Comments
Hotel spa services		X		
Hotel Health Club/Fitness center fees		X		
Tips (bellhop, maid, etc.)	X			Reimbursable as part of daily per-diem or actuals not to exceed \$5/day
In-room movies		X		
Mini-bar charges		X		
Wireless or wired internet	X			When not included in the nightly rate at an approved property and used for university business purposes
Ground Transportation Related				
Car rental expense	X			For university business travel only
Traffic and parking fines/violations		X		
GPS system rental	X			According to policy
Parking fees	X			
Personal car mileage	X			To/from business meeting; normal commute must be deducted, refer to policy
Rail charges	X			Associated with business travel, refer to policy
Taxi charges	X			
Toll charges	X			
Toll fee technologies	X			(i.e. EZ Pass, etc.)
Transportation from employee's home to office		X		
Meals & Entertainment				
Entertainment employee	X			According to policy
Entertainment non-employee	X			According to policy
Meal expense associated with business discussions	X			According to policy

Expense Items	Reimbursable	Non-Reimbursable	Reimbursable with Exception or Approval	Comments
Meal expense with NO overnight stay (local travel)			X	According to policy
Tips	X			Tips must not exceed 20% of the meal cost
Cash Advances		X		
Credit Card				
Travel card interest fees		X		Cash advance expenses/fees
Personal card fees		X		The travel card is to be used for all university business expenses
Other				
Briefcase replacement if lost or stolen while traveling on business		X		Refer to Office of Risk Management
Clothing purchase or replacement if lost or stolen		X		Refer to Office of Risk Management
Personal items (i.e. toiletries, etc.)		X		
Doctor fees/Medical fees/Prescriptions		X		Refer to Office of Risk Management
Immunizations (for overseas business travel)	X			Refer to Tulane Travel Clinic and Risk Management for further information
Spouse travel business purpose		X		
Spouse travel non-business purposes		X		
Travel insurance		X		