St. Lawrence University Travel Policy and Procedures

Introduction
The Travel Policy has been developed to establish and communicate equitable standards and effective procedures to facilitate travel while on University business and concurrently control our expenditures. The policy applies to all individuals whose travel expenses are paid by the University.

Reservations
The University has retained or is in the process of retaining multiple vendors (e.g. approved vendors) that support our travel arrangements such as travel agents, hotels, car rental firms, etc. Utilization of our approved travel vendors is important, since our negotiated pricing is generally more favorable and is dependent, in part, based on the volume of travel services we utilize. The only circumstances when an approved vendor should not be used are when they cannot provide the service, or an approved vendor is unavailable or undefined. Please see appendix A for a list of approved vendors. Anticipate that over time, this vendor list will change based on i) the performance of the vendor to our community and/or ii) as more attractive opportunities present themselves. As the vendor list evolves, Appendix A will be updated and communicated to the community accordingly.

If a vendor fails to deliver appropriate service, the pricing you receive is not competitive or you encounter other difficulties, please contact and share your concerns with the Purchasing department. (Ruta Ozols (ext. 5907))

All guests visiting campus are strongly encouraged to stay at the Best Western University Inn. The Inn is a wholly owned subsidiary of St. Lawrence University and its success helps the University. The Inn will direct bill the University upon request.

Employees may reserve a university fleet vehicle for business travel, subject to the distance limitations elsewhere in this policy, but may not use fleet vehicles to drive to transportation centers such as airports and train stations on their way to another final destination. The size of the University’s fleet is not large enough for vehicles to be parked at transportation centers while an employee is traveling. If transportation to/from an airport is required, Safety and Security (ext. 7777) will provide assistance.

A fleet vehicle may be reserved by submitting a completed Request for Use of University Vehicle form to Facilities Operations. The designated driver must be an authorized driver and meet all terms and conditions of the University Vehicle Policy.

Lodging
Travelers on University business are expected to use good judgment in securing hotel/motel accommodations which are most economical to the total cost of the trip from both a rate and location standpoint. Overnight accommodations at a hotel should normally be at the minimum single rate.
Employees staying in hotels in states which exempt the university from sales tax should notify the hotel they are on University business and therefore exempt from tax. St. Lawrence University is exempt from tax in New York and information on which other states have exempted the University from sales tax along with certificates of exemption are available at http://www.stlawu.edu/business/sales-tax-exemption-information. Employees will need to provide the hotel with a copy of the University’s certificate of tax exemption at check in.

Employees must attach a copy of the hotel invoice with detail of charges to their travel expense report to adequately substantiate the cost of lodging. Sales tax charged by hotels in New York State is considered unallowable since it is the employee’s responsibility to notify the hotel of the University’s tax exempt status.

*Gifts in Lieu of Lodging*
Expenses for modest gestures of appreciation for individuals who provided lodging to a University employee traveling on University business may be an allowable traveling expense unless the travel is to be charged to a federal grant or contract. The expense must be substantiated with a detailed receipt describing the item and include a brief explanation.

*Conferences & Conference Registration*
Conference located at hotels may not align with the University’s approved travel vendors and in such circumstances it is not required to utilize an approved travel vendor. Conversely, in situations where the conference is not at a hotel, but, for example another University or conference facility then the approved travel vendor is expected to be used.

Registration fees will normally be paid directly to the sponsoring organization by the University before the travel occurs and do not need to be reported on a travel expense report.

*Train, Air Fare and Rental Cars*
Travelers should utilize our approved vendors as noted in appendix A for securing car rentals. The use of approved vendors is expected unless the approved vendor cannot provide the service or is unavailable or undefined.

University employees should purchase tickets that provide the greatest economic benefit to the University. This requires flying coach, and may require flying discount airlines rather than those in which an employee may be enrolled in a frequent flyer or similar program.

Employees driving on University Business are encouraged to use their own vehicle, and personal auto insurance, that needs to be current, for trips of 125 miles or less which allows for travel to the Syracuse, Watertown, Ogdensburg, Ottawa, Saranac Lake and Plattsburgh airports. A University Fleet Vehicle or rental car may be requested or utilized if the travel exceeds 125 miles and the destination is not an airport or train station. To avoid any potential for confusion this policy and procedure as well as this provision is for University Business travel (e.g. fundraising, conferences, etc.) and not program related travel (e.g. student trips to the Adirondacks, athletic trips to nearby colleges, etc.) where fleet vehicles can be utilized.
If a personal vehicle is used to travel to a single destination, the mileage allowance should not exceed what the cost of what air fare would be for travel to that destination.

**Mileage Allowance**
Employees using their personal vehicle for business travel may claim mileage allowance which is currently approved at 50 cents per mile. The allowance is intended to cover all operation expenses such as insurance, gasoline, oil, tire and engine repair and maintenance. Costs of tolls and parking fees are reimbursable and not included in the mileage allowance.

**Travel Cards**
Corporate travel credit cards are available to University employees who travel frequently on University business.

As a tax-exempt organization, the University may be exempt from sales and similar taxes in most jurisdictions. Corporate travel credit cards include the University’s tax exempt number though some venues require a copy of our tax exempt certification. If you need a copy of our tax exempt certificate the Business Office can provide it. Employees are expected to take advantage of our tax-exempt status where ever possible.

**Personal Travel**
Employees may at times combine personal travel with business on a single trip. If a traveler takes an indirect route in order to include personal travel, the allowable expense which may be charged to the University is the cost of the direct route and the employee is responsible for any excess cost. Expenses incurred during the personal travel portion of a business trip are the responsibility of the employee and not to be charged to the University.

**Travel Expenses**
Allowable travel expenses typically include lodging, transportation, meals, mileage. Specific requirements and limitations for these are listed below. Spousal travel expenses are generally not reimbursed. Please see appendix B for more details on spousal travel expenses.

**Meals**
A $30 daily per diem is normally permitted for meals when an employee is traveling on business for a full day. Employees electing the per diem are not required to submit receipts for meals.

If an employee provides receipts for meals to substantiate an amount, the maximum allowable to charge the university is $45 for a full day plus tip (if applicable). Receipts **must be itemized receipts listing items served, not credit card receipts.** The typical restaurant tip for good/excellent service ranges between 15%-20% and cannot exceed 20% of the bill to be reimbursed by the University

These amounts exclude gratuity. Meal costs in excess of the maximum amounts documented with an original itemized receipt may be authorized by the appropriate Vice President. One alcoholic beverage during dinner is allowable for business meals.
Additional alcohol beverages are allowed only during authorized entertainment events; however, SLU employees are expected to maintain professional standards of conduct at all times and are personally responsible and accountable for their behavior. Expenses associated with authorized entertainment events are those for food, beverages, and social activities incurred while conducting University businesses with individuals who are not University employees such as job candidates, donors, students, parents, etc.. Reporting of entertainment expenses must include information describing the names of individuals being entertained and the business purpose of the meal or event.

Meal expenses not involving an overnight trip may be reimbursed, but are not considered tax exempt. If an employee submits an expense report for meals not involving overnight travel, the appropriate payroll taxes will be withheld from the employee’s next salary payment.

In order for such meal costs to be considered tax exempt, one of the following must apply:

1) The meal is provided on an occasional basis to allow the employee to work overtime.
2) The meal qualifies as a legitimate business expense, i.e. University business is conducted during the meal.
3) The applicable division VP signs off on the expenditure as meeting the standard in #1 or #2, above.

**Travel Advances**
The University will provide cash advances to faculty, staff, and, on occasion, students traveling on authorized university business to pay for out of pocket costs which cannot be paid by credit card or directly paid by the University. The size of the advance must be a reasonable amount for the length and location of the trip and may not exceed $500. Each cash advance is the personal obligation of the traveler; therefore, the traveler is responsible for any lost or stolen cash advances as well as providing receipts documenting the utilization of the funds.

Travel advances may be requested by submitting an approved Travel Advance Request form to the Business Office. If the employee receives their salary payment by direct deposit, the advance will be credited to the same bank account. If the employee receives their salary payment by check, a check will be issued for the advance. Approved payment requests with all required information received by Tuesday at 4 PM will be issued on the following Friday if by check and Monday if by direct deposit.

An approved expense report must be submitted to substantiate the expenses paid with the advance within 20 business days after the trip. Any advance funds not used must be returned with the report. If an expense report to clear an advance is not received within the required time frame, the Business Office will send a reminder. An advance not accounted for with an expense report within 90 days will be reported to the appropriate vice president. If the advance remains unaccounted for and after 120 days, the entire advance will be deducted from the employee’s next pay period. Appropriate payroll taxes will be withheld in the employee’s next salary payment.
Employees may not have more than one travel advance outstanding at any time. Reimbursements for other business expenditures and additional advances will not be made until the prior advance is substantiated.

**Approval of Travel Expense Reports**

Employees must receive approval from their supervisor for University business travel in advance of the trip. Employees must prepare travel and entertainment expense reports to substantiate all travel expenses paid by the University which must be approved by the appropriate responsible persons. The appropriate responsible person must be a University employee with budget authority for the accounts being charged for the travel that has a higher level of authority than the traveler. Travel expenses in excess of $1,000 per report must be approved by the applicable division Vice President. Senior staff members travel expenses may be approved by the President or the VP Finance, at the President’s discretion. With the exception of the VP for Finance, employees may not approve travel expense reports for their supervisors.

Travel expense reports submitted for reimbursement or to substantiate a travel advance must be submitted to the Business Office within a timely manner, generally 20 days within completion of the trip. If a reimbursement is to be issued to the employee, a Request A Payment for the reimbursement must also be entered using the SLUportal. Travel expense reports substantiating costs charged to an employee’s travel card must be submitted within 15 days of receipt of the monthly statement. These are available by logging on to CentreSuite, the online reporting tool for cardholders. A separate expense report should be submitted for each business trip.

Examples of non-allowable travel expenses which are not to be charged to the University include:

* lost or stolen property, tickets, cash
* alcoholic beverages, in excess of this policy’s limit or unless the expense is associated with an approved entertainment event, within the constraints of an individual’s responsibly per this policy
* damage to personal vehicles, clothing or other items
* fines, parking tickets
* movies, including those charged to a hotel bill
* expenses for family, spouses, and companions traveling with the employee unless there is a legitimate and approved business purpose.
* extra baggage fees
* travel insurance

**Insurance While Traveling**

**Auto Coverage on Approved Rental Vehicle Vendors Only** –

Under our new vehicle rental program (refer to Appendix A), auto insurance is included through the vendors. It is not necessary to elect coverage as long as the approved vendors are used. If damage should occur to the vehicle, the vendors’ insurance policy takes effect. However, reporting procedures to the Risk Management Department is still required.

**Auto Coverage on all other Rental, Leased or St. Lawrence owned vehicles** –
St. Lawrence University provides insurance that includes Auto insurance. Before your trip, it is best to consult the Risk Management Department for detailed instructions or visit their webpage http://www.stlawu.edu/risk-management/risk-management-policies-and-procedures regarding questions, coverages, etc.

**Medical/Business Travel Policy**
There is a separate Medical/Business Travel policy that may apply depending on where travel is incurred. Please consult the Risk Management Department for more information. (ext. 5913).

If an employee’s car is damaged while traveling on business, the University may reimburse the employee for their insurance deductible amount up to $350, depending on fault and circumstances. If an employee traveling on University business is involved in an accident which causes injury or property damage to a third party, the employee’s personal insurance will apply first, and, on a case by case basis, the University’s insurance may supplement.

The University does not provide insurance for loss or damage to personal property, either at work or while traveling on University business. The loss of University property while in a vehicle may be covered dependent on the value. However, it is the responsibility of the employee to safeguard University property and leaving property unattended in a vehicle may be considered negligent and the employee may be responsible for reimbursement to the University. Specific information may be obtained by contacting the University’s Director of Risk Management.

**Sales Tax Exempt Certificates**
Several states have granted the University tax exempt status and service providers such as hotels will generally waive sales tax if provided with the tax exempt certificate issued to the University by their state with proof the expense is for university business. Many vendors require the bill be paid with a university corporate card as proof the expense is for university business. Whenever possible, employees should request the sales tax be waived when paying travel costs for university business.

Detailed information on which states have issued exemption certificates to St. Lawrence University and any applicable restrictions is available here. Employees may click on the states they will be traveling to in order to print copies of the required certificate. Employees will be required to enter their network ID and password to access these documents.

**Foreign Travel**
Employees traveling to foreign countries are encouraged to review the rules and benefits offered by the Employee Travel Assistance Program. The program provides three areas of service for employees traveling on business and/or vacation: pre-trip information, emergency medical assistance, and emergency personal services. Please see the Risk Management webpage at http://www.stlawu.edu/risk-management/risk-management-policies-and-procedures for details.

All expenses incurred on foreign travel should indicate the exchange rate in effect during the travel period and the traveler’s expense report must report expenses in U.S. dollars. Employees
needing assistance in converting their foreign expenses to U.S. dollars may contact Accounts Payable and/or use an online currency conversion tool at www.xe.com.

Questions & Unusual Circumstances
Employees with unusual circumstances, for example not owning a car and having a trip of less than 125 miles, should discuss the issue with their division VP for guidance and direction.

Employees with additional questions regarding University travel may contact Janet Rowe (ext. 5575) or Mary Cosmo (ext. 5564) in the Business Office.

Appendix A Approved Vendors for Travel

Car Rental Services
✓ National
✓ Enterprise

See https://download.stlawu.edu/business/rentals.html for detailed information on these rates.

Hotels
✓ Best Western University Inn (for visitors to Canton)

Airlines

Travel Agencies and Online Travel Websites
Travel Guard

See http://www.stlawu.edu/business/travel for information on the services provided university employees by Travel Guard and how to access their online reservation system.
Appendix B  Spousal Travel Reimbursement Procedure

I. Introduction
As a general rule, the University does not reimburse the travel expenses of an employee’s spouse or partner. Exceptions should be rare and must be approved by the President, or in the case of the President’s spouse, the VP for Advancement or the VP for Finance and Treasurer. All spousal travel reimbursement is subject to the policies and taxation rules detailed below.

II. Taxability
If the travel expenses for any spouse are reimbursed, the reimbursement is generally taxable to the employee. The Internal Revenue Service (IRS) has ruled that the expenses of a spouse or partner accompanying a traveler cannot be reimbursed tax-free if the person has no significant role or performs only duties of a clerical, secretarial, or medical nature. If the reimbursement is taxable, the value of the reimbursement will be added to the employee’s taxable earnings and the relevant taxes will be withheld from the employee’s paycheck.

The reimbursement can be non-taxable to the employee as a “working condition fringe benefit” if it meets all of the following requirements:

• The spouse’s presence had a bona fide business purpose;
• The expenses can be substantiated;
• The bona fide business purpose is documented along with a list of the specific business activities.

The following roles and situations can be considered a bona fide business purpose:
• Required attendance at business meetings;
• Presentation at business meetings;
• Officially hosting a University event if the host function includes the planning of the event and where attendance is required because the spouse is responsible for certain logistics of the event;
• The primary purpose of the spouse’s attendance is to serve in University business and the spouse spends more time on business activities than on personal activities on the trip;
• The presence of the spouse is essential to the function.

The IRS has a narrow interpretation of a bona fide business purpose and is unlikely to consider the following situations to be a bona fide business purpose:
• Situations where the spouse attends because he or she is “expected” to be present or where the spouse is present primarily to promote generosity or support for the University;
• Situations where the spouse provides incidental business services, such as secretarial services, attending to scheduling matters or attendance at meals;
• Attendance at receptions or dinners or assisting in entertaining students or donors;
• Participation in tourist activities;
• Attendance with children or other family members;
• The presence of the spouse is only beneficial, not essential, to the function/trip.

III. Reimbursement Procedure
Requests for reimbursement of spousal travel expense must be submitted to the Vice President for Finance, or his or her designee, regardless of University payment method used. Requests for reimbursement by the President’s spouse should be submitted first to the VP of Advancement for clarification of purpose and authorization and then submitted to the VP for Finance, or his or her designee, for processing.

Information should include evidence of the President’s approval, the amount and type of expense, the specific role the spouse held on the trip and/or specific activities of the trip, and if a business purpose is being claimed, the specific activities conducted by the spouse in furtherance of the business purpose.

The VP for Finance will determine the taxability of the expenses to the employee, in conjunction with legal counsel, as necessary.

An annual report of all spousal travel activity will be submitted to the Audit Committee Chair