



EDISON STATE COMMUNITY COLLEGE
EMPLOYEE TRAVEL AND REIMBURSEMENT PROCEDURE

1. Prior to travel for all out-of-state meetings and in-state overnight lodging, a Request to Travel form must be completed and approved by the employee's supervisor.
 - a. The employee is obligated to select the most cost-effective travel arrangements, taking into consideration the cost of time en route, transportation, lodging, and related expenses. For example, if an employee decides to drive instead of fly to a meeting/conference destination, the lower of actual mileage and parking or round trip coach airfare (to include airport parking, airport transportation to/from the hotel, mileage to/from the local airport, etc.) shall be the maximum amount reimbursed.
2. To receive reimbursement for travel related expenses, a Travel Reimbursement Form with applicable itemized receipts attached must be completed by the employee upon returning from travel, based upon the guidelines for the types of costs incurred detailed below. Travel Reimbursement Forms can be obtained from the HR website at <http://www.edisonohio.edu> (About Us, Employee Resources, Human Resources, HR Forms). The employee's full name and address must be listed at the top of the form and the applicable account number must be listed at the bottom of the form for reimbursement to be processed.
 - a. Reimbursements for Transportation:
 - i. Vehicle Reimbursement:
 1. To claim reimbursement for the business use of a privately owned vehicle, an employee should enter the total number of miles driven for which he or she is requesting reimbursement in the *Computation of Transportation Cost* section of the Travel Reimbursement Form, under the *No. of Miles* heading. The Travel Reimbursement Form will then calculate the proper reimbursement for miles driven based on the approved mileage reimbursement rate.
 2. If only one trip is presented, any amounts calculated in the *Computation of Transportation Cost* section of the Travel Reimbursement Form will automatically populate the yellow *Transportation* cells above. If multiple trips are presented, an employee should use the *Computation of Transportation Cost* section to calculate the total reimbursement due, and then input the individual reimbursement above in the row that corresponds with the event for which they travelled.
 3. Reimbursements for the use of a privately owned vehicle must also comply with the following policies:

- a. A privately owned vehicle is authorized only if the owner is insured under a policy of liability insurance complying with the requirements of Sections 4509.51 of the Ohio Revised Code. There will be no reimbursement from the college for any insurance deductibles paid by an individual for business usage of a privately owned automobile.
- b. Privately owned vehicle mileage reimbursement is authorized at 10 cents less than the current IRS reimbursement rate per mile. The Travel Reimbursement Form located on the HR website is updated with any rate changes as they are implemented by the IRS.
- c. Mileage should be calculated using the lowest miles from either the college or your home as the to/from destination. Reimbursement will not include intermediate destinations for personal use. Internet search tools such as Google and Expedia or the odometer reading may be used to determine mileage calculation. Supporting documentation, such as Google maps, do not need to be turned in with the request for reimbursement, however, employees should keep copies in case amounts are questioned.
- d. Mileage is payable to only one of two or more employees on the same trip in the same vehicle. When practical, employees are encouraged to carpool. Expense reports must show the names of all persons traveling together in the same vehicle.

ii. Vehicle Rental:

1. To claim reimbursement for vehicles rented for business purposes, an employee should enter the total cost of the rental in the *Computation of Transportation Cost* section of the Travel Reimbursement Form as *Other*. The employee should then describe the nature of the *Other* expense in the *Explanation for Other Expenditures* field.
2. Itemized receipts must be provided for any vehicle rental reimbursement.
3. Any amounts entered as *Other* in the *Computation of Transportation Cost* section of the Travel Reimbursement Form will automatically populate the green *Other* cells above. If multiple trips are presented, an employee should use the *Computation of Transportation Cost* section to determine the total reimbursement due, and then input the individual reimbursement above in the row that corresponds with the event for which they travelled.

4. Reimbursements for vehicle rentals must also comply with the following policies:
 - a. When renting a vehicle, employees are encouraged to use Enterprise Rent-a-Car whenever available and practical because of the excellent rates available through Enterprise's contract with the IUC (Inter University Council). That contract provides lower rates than most if not all other car rental agencies and also provides free insurance with no deductible, however, if a cheaper option exists, that option should be chosen. To utilize the IUC contract, contact the Purchasing Department for information.
 - b. Employees who rent an automobile from a rental agency without purchasing insurance from the agency or purchases insurance with a deductible and then have an accident will be responsible for paying the deductible.
 - c. Vehicles rented while at a conference or seminar will not be reimbursed unless the employee receives prior approval from his or her supervisor.
- iii. Other Ground Transportation:
 1. To claim reimbursement for shuttles, taxis, or other ground transportation, an employee should enter the total cost of the ground transportation in the *Computation of Transportation Cost* section of the Travel Reimbursement Form as *Other*. The employee should then describe the nature of the *Other* expense in the *Explanation for Other Expenditures* field.
 2. Itemized receipts must be provided for any reimbursements of shuttles, taxis, or other ground transportation.
 3. Any amounts entered as *Other* in the *Computation of Transportation Cost* section of the Travel Reimbursement Form should then be entered into the green *Other* cells above, in the row that corresponds with the event for which they travelled.
 4. Reimbursements for other ground transportation must also comply with the following policy:
 - a. Transportation for entertainment or personal use will not be reimbursed.
- iv. Air Transportation:
 1. Arrangements should be made for reasonable coach accommodations by either contacting Creative Solutions or purchasing flights via the Internet. To purchase airfare through Creative Solutions with an Edison State Community College Credit Card, contact the Purchasing Department for additional details. Travel arrangements should be made in a timely manner to ensure a reasonable airfare rate.

2. To claim reimbursement for air transportation purchased via the Internet (not through Creative Solutions), an employee should enter the total cost of the air transportation in the *Computation of Transportation Cost* section of the Travel Reimbursement Form as *Other*. The employee should then describe the nature of the *Other* expense in the *Explanation for Other Expenditures* field.
 3. Flight confirmations, itineraries, or other detailed receipts that show the total amount of the transportation and flight details must be provided to receive reimbursement.
 4. Any amounts entered as *Other* in the *Computation of Transportation Cost* section of the Travel Reimbursement Form should then be entered into the green *Other* cells above, in the row that corresponds with the event for which they travelled.
 5. Reimbursements for air transportation must also comply with the following policies:
 - a. If an airline ticket is unused, credit can be used only on official college business and cannot be transferred to other travelers.
 - b. Consistent with an Ohio Ethics Commission ruling (for complete text, see <http://ethics.ohio.gov>) an employee may not use their personal frequent flyer code or other reward points when using the college credit card for business travel.
- b. Reimbursements for Lodging:
- i. To claim reimbursement for lodging, an employee should enter the total cost of lodging in the *Cost of Lodging* cells on the Travel Reimbursement Form, in the row that corresponds with the event for which they travelled.
 - ii. Itemized receipts must be provided for all lodging reimbursements (i.e. room, parking, or internet, if applicable).
 - iii. Reimbursements for lodging must also comply with the following policies:
 1. Reimbursement for lodging is based upon actual costs incurred at a reasonable, single occupancy or standard business room rate for one or more of the following circumstances.
 - a. Overnight stay is required, and/or
 - b. Overnight stay is included in a conference package.
 2. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate. Only single room rates are authorized for payment or reimbursement unless a second party is representing the college in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included.

3. No extra days shall be paid for hotel on the way to or from the business meeting/conference. The only exceptions to this procedure are:
 - a. If a flight in route has been canceled/diverted and the employee has no other appropriate options but to stay overnight in order to continue with the travel plans.
 - b. If staying overnight, i.e., Saturday night, saves money on airline tickets to significantly offset the cost of related hotel and meal expenses.
 - c. If the meeting/conference start time prohibits early arrival.
 - d. If the meeting/conference end time prohibits same-day departure.
 4. Any rental charges for in-room movies/games are not reimbursable.
 5. Any charges for dining/room service are not reimbursable. Meals will be reimbursed at the applicable per diem rates described in section 2(c) of this procedure.
- c. Reimbursement for Meals:
- i. To claim reimbursement for meals purchased when an employee is engaged in legitimate business meeting with nonemployees of the college, an employee should enter the total cost of the meal, subject to the following policies, in the *Per Diem Rate or Meal Cost* field on the Travel Reimbursement Form, in the row that corresponds with the event for which they are requesting reimbursement.
 1. Gratuities for meals will be reimbursed up to 15%.
 2. Appropriate documentation (itemized receipt with business purpose, person in attendance, amount, date, etc.) is required.
 - ii. To claim reimbursement for meals incurred during overnight travel, an employee should enter the applicable per diem rate, or portion of the daily per diem, if applicable, in the *Per Diem Rate or Meal Cost* field on the Travel Reimbursement Form, in the row that corresponds with the event for which they are travelling.
 1. Meal reimbursement, including tax and gratuities, is based on the prevailing IRS per diem regulations and can be found by typing in per diem in the search box on the IRS web page at <http://www.irs.gov>. There is also a link to the applicable IRS web page on the HR website.
 2. Receipts are not required for per diem allowances.
 3. Per diem allowances are reimbursed after the trip is completed.
 4. When overnight travel requires a portion of a day, the following percentage of the IRS per diem should be used for reimbursement:

Breakfast: 25%
Lunch: 25%
Dinner: 50%

Meals for partial-day travel that is a component of an overnight trip will be reimbursed according to the following percentages:

	<u>Departure Day</u>	<u>Return Day</u>
12:00 AM – 8:59 AM	100%	0%
9:00 AM – 12:59 PM	75%	25%
1:00 PM – 6:59 PM	50%	50%
7:00 PM – 11:59 PM	0%	100%

5. When meals are included in a conference registration fee or are otherwise provided by the conference, such meals are not reimbursed as a component of per diem. When a conference provides hors d'oeuvres as a meal, it is the traveler and supervisor's judgment as to whether it is sufficient sustenance to be considered a meal.
 6. Some conferences assess a separate charge for meals or banquets that are provided during the period of the conference. When these meals are offered at the conference site with the expectations that all conference participants are to attend, but for which a separate charge is incurred by the attendee, these costs will be reimbursed in lieu of the standard per diem charge (itemized receipt required). If the meal is offered at an offsite location, the cost will be reimbursed only if the traveler can demonstrate the business purpose or relationship to the conference consistent with this policy (itemized receipt required).
 7. Supervisors are responsible for ensuring that all forms have been completed accurately.
 8. Snacks, coffee breaks, alcoholic beverages, vending machines, mini-bar, etc. are not reimbursable.
- d. Other Miscellaneous Reimbursements:
- i. Gratuities Other Than Meals:
 1. Gratuities for items other than meals, such as for carrying luggage, taxis, etc., should be entered in the *Computation of Transportation Cost* section of the Travel Reimbursement Form as *Other*. The employee should then describe the nature of the *Other* expense in the *Explanation for Other Expenditures* field.
 2. Any amounts entered as *Other* in the *Computation of Transportation Cost* section of the Travel Reimbursement Form should then be entered into the green *Other* cells above, in the row that corresponds with the event for which they travelled.
 3. Gratuities for items other than meals shall not exceed \$10.00 per travel day.
 4. Receipts are not required for these types of other gratuities.

- ii. Telephone Calls:
 - 1. Reimbursement for telephone calls to the employee's family should be entered in the *Computation of Transportation Cost* section of the Travel Reimbursement Form as *Other*. The employee should then describe the nature of the *Other* expense in the *Explanation for Other Expenditures* field.
 - 2. Any amounts entered as *Other* in the *Computation of Transportation Cost* section of the Travel Reimbursement Form should then be entered into the green *Other* cells above, in the row that corresponds with the event for which they travelled.
 - 3. Reimbursements for telephone calls will be allowed for a reasonable time limit and not to exceed one call per day of travel.
- iii. Entertainment expenses and any expenses incurred by an employee's family are not reimbursable.
- 3. The applicable Account Number, along with the employee's printed name and date, should be included at the bottom of the Travel Reimbursement Form. Forms must then be signed by the employee.
- 4. Completed Travel Reimbursement Forms must be submitted to the employee's supervisor for approval of amounts requested and account numbers used. Supervisors assume responsibility for verifying and signing off on all expenses submitted by an employee.
- 5. Supervisors should forward all Travel Reimbursement Forms to the purchasing department for final approval by the Controller and processing.

10/14/17