



University Travel

POLICY STATEMENT

Cornell University pays for the reasonable business expenses actually incurred by people traveling on official university business.

REASON FOR POLICY

Cornell must meet the reasonable needs of travelers, establish cost effective practices that are consistently applied, and ensure that travel expenses comply with sponsor and regulatory requirements.

ENTITIES AFFECTED BY THIS POLICY

- Ithaca-based campuses. The Weill Cornell Medical Colleges in New York City and Qatar are covered under University Policy 3.2.1, Travel and Business Expense Reimbursement, Weill Cornell Medical College and University Policy 3.2.2, Travel, Weill Cornell Medical College-Qatar.

WHO SHOULD READ THIS POLICY

- Anyone whose travel is charged to an endowed Ithaca or contract college account.
- Employees who authorize travel, make travel arrangements, process travel documents, or have signature authority on accounts.

WEB SITE ADDRESS FOR THIS POLICY

This policy: www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/universitytravel.cfm

University Policy Office: www.policy.cornell.edu

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RELATED DOCUMENTS

Table 1
Related Documents

University Policies	Other Resources
University Policy 3.4, Use of Cornell Vehicles	Domestic <i>Per Diem</i> Rates
University Policy 3.6, Financial Irregularities	Foreign Currency Exchange Rates
University Policy 3.7, Accounting: System Structure and Transactions	Foreign <i>Per Diem</i> Rates
University Policy 3.14, Business Expenses	IRS Publication 463: Travel
University Policy 3.19, Telephone Usage	IRS Publication 1542: <i>Per diems</i>
University Policy 3.21, Advances (Including Petty Cash and Accounts Receivable)	NCAA Manual
University Policy 3.25, Procurement of Goods and Services	OMB Circular A-21
University Policy 4.2, Transaction Authority and Payment Approval	U.S. State Department Travel Advisories
University Policy 4.8, Alcohol and Other Drugs	
University Policy 6.5, University Volunteers	
Cornell's policy on corporate cards	
Supply Management Services' Buying Manual	
Human Resources Policy 6.7.13, Travel Time as Time Worked	

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CONTACTS

Direct any general questions about this policy to your unit's administrative office. If you have questions about specific issues, contact the following offices:

Table 2
Contacts

Subject	Contact	Telephone	E-mail/Web Address
Initial Inquiries	Your Unit Financial Administrator	Unit-specific	
Clarification/Exceptions Reimbursement	Disbursement Review	(607) 255-6240	dfa-disbursement-review@cornell.edu
Corporate Card	Credit Card Programs	(607) 255-4548	creditcards@cornell.edu
	Diners Club	(800) 2-DINERS	www.dinersclubus.com/dce_content/corporateproducts/cardmembers
Direct Deposit of Travel Reimbursements	Accounts Payable	(607) 255-0870	www.dfa.cornell.edu/payments/processing/reimbursements/directdeposit.cfm
Federal Compliance/Indirect Costs	Financial Research Administration	(607) 255-5657	
Fleet Vehicles	New York State Contract Colleges Fleet Operations	(607) 255-3247	
International Travel	Mario Einaudi Center for International Studies	(607) 255-6370	www.international.cornell.edu/travel
Insurance Coverage	Risk Management and Insurance	(607) 254-1575	risk_mgmt@cornell.edu www.risk.cornell.edu
Sponsored Project Travel Approval	Office of Sponsored Programs	(607) 255-5014	osp-help@cornell.edu www.osp.cornell.edu
Tax	Tax Compliance	(607) 255-9467	uco-tax@cornell.edu
Telephone Calling Card	Unit telecom coordinator	(607) 254-NCS1 (4-6271)	noc@cornell.edu www.cit.cornell.edu/services/calling_card/
Travel Information and Reservations	Office for Supply Management Services	(607) 255-6694	cusms@cornell.edu travel.cornell.edu
Travel Time Pay for Nonexempt Employees	Division of Human Resources	(607) 255-3936	benefits@cornell.edu
Video Conferencing	Educational Television (ETV)	(607) 255-8162	atsus.cit.cornell.edu/atsus/people/et.cfm?s=et

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DEFINITIONS

These definitions apply to these terms as they are used in this policy.

Table 3
Definitions

Accountable Plan	A plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiated expenses to the employer. <i>Accountable Plan</i> is an Internal Revenue Service (IRS) term.
Away from Home	For purposes of business expenses, "home" is defined as the person's regular place of business, <u>not</u> his/her personal residence. Travel expenses qualify as business expenses only if the traveler is away from home at a temporary work site.
Business Expense	An ordinary, necessary, and reasonable charge for goods or services that fosters or supports the ongoing missions of the university.
Business Service Center	A shared service organization that provides administrative and other business support services to academic and nonacademic units.
Collision Damage Waiver/Liability Damage Waiver (CDW/LDW)	A type of insurance that provides protection for any damage that may occur to the vehicle you have rented. If renting a vehicle, make sure you have this coverage.
Corporate Card	A personal liability credit card used for business travel, for which an employee may apply with the permission of his or her unit.
Direct Deposit	A payment method in which Cornell directly deposits a payment into an employee's bank account. This method is available for travel payments only if the individual is an employee of Cornell and has elected direct deposit for his or her payroll check.
Domestic Travel	Travel among any of the fifty United States, its possessions and territories, and Canada. In the case of sponsored projects, domestic travel may be defined in the award documents.
Extended Travel	Travel that exceeds 90 consecutive days.
Foreign National	An individual who is not a citizen of the United States of America.
Foreign Travel	Travel outside of the United States, its possessions and territories, and Canada. In the case of sponsored projects, foreign travel may be defined in the award documents.
Incidentals	An Internal Revenue Service (IRS) term for minor expenses included in the <i>per diem</i> rate for "meals and incidentals" (M & I). Miscellaneous expenses include tips, mailing expenses, etc.
Local Travel	Travel on approved university business in and around the regular workplace.
Miscellaneous Expenses	Expenses for ground transportation (e.g., taxis, airport shuttle services, public transportation) and other various non-personal expenses.
Moving Expenses	Travel expenses associated with an employee's move to a new regular place of business.
Official Travel	Travel on approved university business between "home" (i.e., regular place of business) and another destination. Travel between one's personal residence and one's regular place of business is commuting, not official travel.
Ordinary, Necessary, and Reasonable Expense	An expense is ordinary if it is normal and customary. An expense is necessary if it is appropriate and helpful to the business. An expense is reasonable if a prudent person would incur the expense in similar circumstances.

Policy 3.2 University Travel

DEFINITIONS, CONTINUED

Table 3, continued
Definitions

Participating Travel Agencies	Travel agencies at which you will receive Cornell's discounts for travel-related services, e.g., airfare, hotels, car rentals.
<i>Per diem-Domestic</i>	Reimbursement rates established by the federal government for travel within any of the continental United States. See foreign <i>per diems</i> for Hawaii and Alaska.
<i>Per diem-Foreign</i>	Reimbursement rates established by the federal government for travel outside the continental United States. Foreign <i>per diems</i> are used for Hawaii and Alaska.
Personal Expense	An expense for personal items such as clothing, luggage, toiletries, newspapers, magazines, movies, or other entertainment.
Procurement Card	A credit card that may be used by certain university employees to make business-related purchases for specific goods and services, which will be charged directly to a specific university account. Procurement Cards cannot be used for travel.
Proof of Payment	Documentation that reflects date, amount, and that a payment was made (cash register receipt, credit card receipt, a bank or credit card statement, a copy of a check, or a cancelled check).
Receipt	A written acknowledgement that something has been received; some receipts do not include key information required by accountable plan rules such as date, amount, description of good or service, etc.
Remote Site	A travel location that is not easily accessible (e.g., a research site in the interior of a jungle, on a mountaintop, etc.).
Signature Authority	The authority to make a payment from a unit operating account.
Sponsored Project	A signed award (grant, contract, or cooperative agreement) under which the university agrees to perform a certain scope of work for an external sponsor.
Sponsoring Agency	A governmental or private organization that provides funding for a sponsored project.
Substantiated Expenses	An IRS term under the "accountable plan rules" that requires documentation as to amount, time and place and business purpose and evidence that the expenses were incurred or paid.
Sufficient Documentary Evidence	Information and documentation that, when taken as a whole, substantiates the expense and business purpose under the accountable plan rules. Sufficient documentation should include who, what, when, where, why, and how much.
Temporary Work Site	An IRS term for a work location away from an individual's regular work site. Travel expenses qualify as business expenses only if the traveler is "away from home" at a temporary work site. An assignment that is expected to last more than 12 months is classified as indefinite, not temporary.
Transaction Authority	The authority to commit the university to receive or expend resources.
Travel Advance	Payments made to or on behalf of a traveler prior to travel, and recorded in a receivable account in the university's accounting system.
Travel Expenses	For tax purposes, the ordinary, necessary, and reasonable expenses of traveling away from home to a temporary work site.
U.S. Flag Carrier	An air carrier that holds a certificate under 49 U.S.C. 41102 and whose service is authorized either by the carrier's certificate or by exemption or regulation.
Unit	A college, department, program, research center, business service center, or other operating unit.

Policy 3.2 University Travel

OVERVIEW

Introduction to this Policy

Cornell understands that travel is essential to the teaching, research, and public service missions of the university. Cornell is committed to meeting the needs of the traveler by paying for the reasonable business expenses actually incurred by the traveler that are not paid by another party.

To ensure sound business practices and proper reporting, travel expenses must comply with external regulations, particularly federal cost regulations under OMB Circular A-21, tax regulations under the Internal Revenue Code, and National Collegiate Athletic Association (NCAA) regulations.

Toward that end, the traveler is responsible for understanding this policy before planning and commencing travel for the university. The traveler must complete and submit appropriate forms in a timely and accurate fashion, accompanied by sufficient documentary evidence to demonstrate that the expense was incurred, reasonable, and business-related. Documentation should include information about who, what, when, where, why, and how much.

This policy is divided into the following major sections:

"General Considerations"

"Payment Methods and Travel Advances"

"Documentation and Reimbursement Issues"

"Insurance and Tax"

GENERAL CONSIDERATIONS

First Considerations

1. Determine if the potential benefits of the trip justify its time and expense after considering cost-effective alternatives, such as video or teleconferencing.
2. Familiarize yourself with any applicable sponsor requirements, as they may be more restrictive than the university's.
3. Obtain appropriate approval to take the trip.
4. Familiarize yourself with the university's requirements for documentation and other reimbursement issues before you travel (see the "Documentation and Reimbursement Issues" section of this document).

Foreign Travel and Advisories

Cornell University provides information and services for international business travel (e.g., medical evacuation, security evacuation, foreign travel advisories, etc.). It also provides a system to record travel itineraries. Information is available on the Mario Einaudi Web site, at www.international.cornell.edu/travel.

◆**Note:** Contact the Office of Risk Management and Insurance for details on evacuation coverage.

If you must travel to countries for which the U.S. State Department has issued a travel advisory, contact the Office of Risk Management and Insurance. You may access the list of current advisories at http://travel.state.gov/travel/cis_pa_tw/cis_pa_tw_1168.html.

There is additional health and immunization information on overseas travel available from Gannett Health Center at www.gannett.cornell.edu/topics/flu/pandemic/travel/.

◆**Note:** If you are traveling to a remote site, contact the Office of Risk Management and Insurance for guidance.

Travel Charged to Sponsored Projects or Government Appropriations

A sponsoring agency may have budget or other restrictions and notification requirements. Consult with your unit administrator and the Office of Sponsored Programs about foreign travel because the approval process varies among sponsoring agencies. Foreign travel may require advance approval by the sponsor and most sponsored agreements require travel on U.S. Flag Carriers, regardless of cost considerations.

Policy 3.2 University Travel

GENERAL CONSIDERATIONS, CONTINUED

◆ **Notes:**

- University procedures pertaining to travel still apply for travel on sponsored projects.
- Federally funded projects are subject to the guidelines set forth in the Office of Management and Budget Circular A-21, Section J.53, Travel Costs.

◆ **Note:** Most units do not charge travel to accounts funded by New York State appropriations. Contact Disbursement Review at dfa-disbursement-review@cornell.edu for current guidelines if you charge travel to state appropriations.

◆ **Caution:** Units are responsible for complying with all sponsor requirements and must transfer costs for unused airfare tickets to an unrestricted account in accordance with University Policy 3.20, Cost Transfers on Sponsored Projects.

Transportation

The following segments of this document outline the university's expectation of prospective travelers regarding modes of travel. For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

The traveler should select a mode of transportation that is cost-effective and efficient. If, for other than a university business purpose, the traveler takes an indirect route, or interrupts a direct route, reimbursement for travel costs will be either the actual cost or the costs that would have been incurred by traveling the direct route by the most economical means, whichever is less.

◆ **Note:** The university will not reimburse the business use of personal aircraft or personal modes of transportation other than vehicles as described specifically in this policy.

◆ **Note:** The university requires that individuals use seat belts when driving a personal, rented, or university vehicle for university travel, and that individuals never use a cellular telephone while driving, unless hands-free technology is utilized, and never send or read text messages while driving.

The university discourages the use of chartered aircraft and chartered boats. Contact Risk Management and Insurance before contracting for these services.

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GENERAL CONSIDERATIONS, CONTINUED

Air Travel

When you make business travel reservations, purchase the lowest possible coach airfare that meets your business needs by considering Saturday night stays or other alternatives. Cornell has negotiated discounted rates with various airlines. To be eligible for the vendor discounts, you must purchase your ticket through one of the participating travel agents on the Cornell University Travel Portal at travel.cornell.edu.

◆**Note:** If your plans change and you cannot use your airline ticket, immediately contact the travel agency that issued the ticket or the airline. If the ticket has value, it must be used for Cornell business.

If the unused ticket has no value, the expenses must be coded as federal unallowable (911X), and cannot be direct-charged to a sponsored account.

You should use the most practical and economical mode of ground transportation to and from airports (e.g., hotel and airport shuttle services, shared ground transportation, etc.).

Airport Parking

If you are on official university business, you may obtain Cornell's parking discount at the Tompkins Regional Airport. To do so, show your Cornell ID at the parking booth.

Car Rentals, Domestic

If driving to your destination is most efficient and cost-effective, you should rent an appropriately sized car.

To make the car rental process as simple as possible, the university has negotiated special contracts with companies. See "Appendix A: Car Rentals" of this document for additional information.

◆ **Note:** To receive the special rate and insurance benefits, you must use the university's vendor I.D. number associated with the rental car contract (see "Appendix A: Car Rentals" of this document). These benefits are not available for personal travel.

◆ **Caution:** Diners Club generally provides coverage for CDW/LDW for up to 30 consecutive days of rental. However, Diners Club reserves the right to change their benefits from time to time, so renters should contact Diners Club to review their benefits prior to renting. Therefore, if you cannot rent from a preferred supplier, and your rental does not qualify for Diners Club primary coverage for CDW/LDW, you must accept CDW/LDW.

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GENERAL CONSIDERATIONS, CONTINUED

Car Rentals, International

Review detailed information in see “Appendix A: Car Rentals” of this document before renting a vehicle abroad.

Limousine Service

Travel by limousine is an acceptable mode of business travel when it represents the most efficient and cost-effective method for the trip.

Van or Truck Rentals

Insurance requirements for these types of vehicles differ from those of cars. Contact the Office of Risk Management and Insurance before initiating the rental to make certain you have proper coverage.

◆**Note:** Use of 15-passenger vans is prohibited unless you have received approval from the Office of Risk Management and Insurance.

Accidents: Rental Cars

Should a rental car accident occur, immediately contact the following:

- The rental car company, in accordance with the rental car company's requirements for reporting accidents
- Local authorities, as required
- Your unit administrator
- The Office of Risk Management and Insurance (by the next business day)

◆ **Note:** If Diners Club corporate credit card was used as a method of payment, contact Diners Club to determine the insurance coverage that applies.

Fleet Vehicles: Contract College Employees

Faculty, staff, and students of the New York State contract colleges at Cornell are eligible to use fleet vehicles for official university travel. Contact Fleet Operations or see University Policy 3.4, Use of Cornell Vehicles, for additional information.

Personal Vehicles

If you use your own vehicle, it is your responsibility to carry adequate personal insurance coverage for yourself, your vehicle, and any passengers. A traveler should review his or her personal insurance coverage before using his or her vehicle for business.

Policy 3.2 University Travel

GENERAL CONSIDERATIONS, CONTINUED

◆**Note:** Consult with your insurance agent to determine appropriate coverage. The traveler's insurance is the primary insurance coverage when using a personal vehicle for university business.

Accidents: Personal Vehicles

Should an accident occur, immediately contact the following:

- Your insurance company, because the university does not have primary insurance coverage on liability claims
- Local authorities, as required
- Your unit administrator
- The Office of Risk Management and Insurance (by the next business day)

Lodging

For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

Choose lodging that has reasonable single room rates. The university's online Travel Portal at travel.cornell.edu includes information on hotels and motels offering discounted rates to university employees.

Cornell travelers should ascertain whether the hotel grants an educational discount. Some hotels provide a discount based on presentation of a university faculty or staff ID.

You are responsible for canceling hotel room reservations if necessary. You should request and record the cancellation number in case of billing disputes. Cancellation deadlines are based on the location of the property (e.g., Pacific Time Zone when the property is in California).

◆**Note:** The university requires receipts for all lodging, whether domestic or foreign. If staying in a private residence, Cornell will reimburse reasonable expenses for a token gift of appreciation.

Meals

Cornell reimburses traveler's meals that are not otherwise paid for or provided. Cornell allows the use of either the receipt method or *per diem* method. One method must apply for an entire trip. For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

Policy 3.2 University Travel

GENERAL CONSIDERATIONS, CONTINUED

Per Diem Method

The *per diem* method requires an overnight stay. It is designed for short-term travel during which the traveler eats in restaurants, and generally should not be used when the traveler rents an apartment or other lodging that includes cooking facilities. The *per diem* method includes incidentals (e.g., tips).

Receipt Method

If the traveler chooses the receipt method, the traveler should submit a meal receipt for each meal. Examples of acceptable meal receipts are itemized credit card slips, itemized cash register receipts, or for meals under \$75.00 only, a non-itemized credit card slip or cash register receipt, or a room receipt to which a meal has been charged.

◆ **Note:** If a traveler selects the *per diem* method, but hosts a business meal with others while in travel status, Cornell will reimburse this particular meal based on the receipt. The traveler must reduce the daily *per diem* for the hosted meal. The *per diem* adjustment is based on 20 percent for breakfast, 20 percent for lunch, and 60 percent for dinner.

Telephone and Internet Usage

The following segments of this document outline the university's expectations of travelers regarding telephone usage and Internet access. For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

You should use a university-issued calling card, corporate credit card, or phone card whenever possible to avoid excessive charges by hotels for telephone service. If you travel routinely, you should request a university telephone calling card from your unit's telecommunications coordinator.

Cornell will reimburse personal calls that are reasonable (generally not more than an average of 10 minutes per day).

The university expects you to use the most economical or efficient means of accessing the Internet when you are traveling.

PAYMENT METHODS AND TRAVEL ADVANCES

Corporate Credit Cards

Travelers should use their corporate credit cards for travel expenses. This is the preferred method of payment, because it provides insurance coverage for business travel.

The university's corporate credit card vendor is Diners Club (MasterCard).

Contact the administrative office in your unit for the current application procedures.

Cash

Cornell discourages the use of cash, because any loss or misappropriation is not covered by insurance.

Cornell will pay reasonable ATM fees when cash is required for university business travel. You should obtain cash for travel using your corporate credit card (Diners Club only) at an ATM.

◆**Note:** A PIN number is required. Call Diners Club Customer Service, at 800-234-6377 to select your PIN.

Traveler's Checks

If your trip requires the use of traveler's checks, you should obtain the checks directly from a bank. If you need a travel advance to cover this cost, see the "Travel Advance" section of this document. Cornell will reimburse fees when the traveler's checks are used for university travel.

Direct Payment of Travel Expenses

Cornell permits direct payment of travel expenses for group travel.

◆**Caution:** It is the traveler's responsibility to ensure that he or she never requests reimbursement for any amount that has been paid directly by Cornell.

Travel Advances

Cornell records a travel advance in the general ledger when a cash payment is made to the traveler prior to official university travel.

Travel advances are provided in the following situations:

- For non-Cornell employees, such as visitors or students

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PAYMENT METHODS AND TRAVEL ADVANCES, CONTINUED

- For travelers ineligible to obtain a corporate credit card or travelers who have not yet obtained that card
- When a travel expense bill is due before a trip is taken
- When the trip requires the use of travelers' checks

Travel advances should be in close proximity to the travel dates. They should be cleared within 30 days after completion of the trip. The timely clearing of advance accounts is the responsibility of the traveler. However, a unit must provide an unrestricted account that will be charged for a travel advance account that is not cleared or otherwise collected.

◆ **Caution:** The value of an advance that is not cleared properly may result in denial of subsequent advances, disciplinary action, and/or reporting the amount as taxable income to the traveler.

Procedures for Obtaining a Travel Advance

1. Complete a Travel Advance Form explaining the reason for the travel advance.
2. Attach a copy of any travel bill due.
3. Sign the Travel Advance Form.
4. Obtain approval from your unit's authorized signer.
5. Submit the completed form to the Division of Financial Affairs for payment.

◆ **Note:** By signing the Travel Advance Form, you agree to submit a Travel/Expense Reimbursement Voucher within 30 days of the completion of your trip. You also acknowledge that failure to do so could result in disallowance of travel advances or reductions in reimbursements for other travel expenses in the amount of the advance.

Any advance that is not used for the trip must be returned to the university immediately after travel. If a trip is cancelled, the unused advance must be returned immediately and deposited to the travel advance account. You may not clear the advance with expenses for trips other than the trip identified with the Travel Advance Form.

◆ **Caution:** Failure to account for advances properly can or will result in the suspension or cancellation of advance privileges.

DOCUMENTATION AND REIMBURSEMENT ISSUES

General Comments

The following segments of this document outline the university's expectations of travelers regarding reimbursements. See "Appendix B" for additional information about documentation of expenses, including expenses that Cornell does not reimburse.

Proper Documentation

You are responsible for providing sufficient documentary evidence to support business purpose and to substantiate all expenses. Documentation should be in the form of original bills or receipts, and must include the name of the vendor, location, date, dollar amount of the expense that was paid or incurred by the traveler, and a description of goods or services received. You should describe the business purpose in terms that can be easily understood by an internal or external reviewer.

Receipts (credit card slips, invoices, etc.) are generally the best documentation to support a request for reimbursement for travel expenses. If the receipt does not include a dollar amount, description of the good or service purchased, or other key information, you should provide the required information.

◆ **Note:** Miscellaneous fees charged by airlines, auto rental, etc., will be reimbursed if (a) a receipt is provided, and (b) the fee is less than \$75.00. If the fee is more than \$75.00, a detailed explanation of why the expense needed to be incurred is required.

◆ **Note:** Cornell does not require receipts for miscellaneous travel expenses below \$75, although the traveler is still required to indicate the nature of the expense, the date, the location, and the dollar amount. Meals and lodging are not miscellaneous expenses. See the "Lodging" and "Meals" sections of this policy for receipt requirements related to those expenses.

Reimbursement

In general, you will be reimbursed for travel expenses that are ordinary, necessary, reasonable, and actual. For the purposes of this policy, *per diems* are considered actual expenses. Listed below are some guidelines that will assist you in determining what expenses will be reimbursed. See "Appendix B" for a list of specific non-reimbursable expenses.

Timing of Event and Reimbursement

Normally, reimbursements for meals, lodging, and other expenses will be limited to expenses incurred during the meeting, conference, or other

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DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

business activity attended by the traveler, and a day prior to or after this event. However, expenses incurred on additional days may be reimbursed if extending the period results in reduced airfare sufficient to cover the additional meals, lodging, and other expenses. Provide information to justify savings.

Partial Reimbursement

If your expenses are partially covered by another organization, Cornell may accept copies of receipts in place of originals. The voucher must include the name of the organization that is paying the partial reimbursement, what is being reimbursed, and the amount reimbursed.

Shared Travel Expenses

We understand that shared meals and taxi rides are common reasons to share business expenses. The payment request for all shared business expenses must include the name(s) of the other business traveler(s) and the amount paid on behalf of the other traveler(s). When members from the same unit travel together, the most senior member should pay the expenses.

Other Reimbursement Information by Expense Type

This segment of the policy contains reimbursement guidelines, organized by expense type.

Air Travel

Cornell does not reimburse for tickets acquired with frequent flyer miles.

If there is a compelling business reason to purchase premium airfare, your dean, vice president, vice provost, or his or her direct designee must approve the premium airfare in advance, and the traveler should include the approval in the request for reimbursement. Otherwise, you will be reimbursed for coach airfare.

◆**Note:** This letter is not required on international flights with flight time greater than six hours if the additional expense is permitted by the funding source.

Costs in excess of coach fare cannot be charged to a sponsored award and must be coded as federal unallowable (911X).

Family/Spouse/Companion Travel

In general, the university will not reimburse travel expenses incurred by an employee's spouse or companion accompanying the employee on a business

Policy 3.2 University Travel

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

trip, although some exceptions apply. To qualify for spouse or companion reimbursement:

- Your dean, vice provost, vice president, or his or her direct designee must approve the companion's business travel in advance (this approval must be attached to each voucher); and,
- There must be a *bona fide* business purpose directly benefiting the university for taking your spouse or companion.

◆**Note:** When the traveler is a dean, vice provost, or vice president, approval is required from the executive vice president for finance and administration, provost, or president, as applicable.

Foreign Travel

◆**Caution:** If foreign travel exceeds one week, the Internal Revenue Service (IRS) requires evidence that business activities constituted at least 75 percent of the total time away from home. The traveler should document the daily business activities.

Currency Conversion

When you pay for expenses in foreign currencies, you are reimbursed in U.S. dollars at the actual exchange rate for the travel period. A foreign currency exchange receipt or a credit card billing statement can support your exchange rate.

All expenses should be recorded on the Foreign Travel Expense Worksheet in U.S. dollars, with the currency conversion rate clearly noted on the form. Show the actual cost of the expense in the currency it was purchased in and the exchange rate you used.

◆**Note:** Use oanda.com as a resource to calculate foreign exchange rates. You may use average rates for the travel period.

Translating Receipts

Receipts in foreign languages should be translated if the type of expense is not clear otherwise.

Lodging

Receipts are required for all lodging (including lodging in foreign locations); the university does not allow the use of a *per diem* allowance for lodging.

◆**Caution:** Cancellation fees must be coded with a federal unallowable object code.

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

Meals

The university will reimburse meal expenses that are not otherwise paid for or provided using the *per diem* or actual receipt method.

Per Diem Method

The *per diem* method requires an overnight stay. It is designed for short-term travel during which the traveler eats in restaurants, and generally should not be used when the traveler rents an apartment or other lodging that includes cooking facilities. The *per diem* method includes incidentals (e.g., tips).

If this method is selected, it must apply to the entire trip. The university will reimburse using the U.S. General Services Administration's published list of *per diem* rates set by the federal government. The *per diem* rate is based on the rate in effect on the dates of the trip and the location of the night's lodging. It is updated at stated intervals by the federal government. The meal *per diem* rate includes meals, beverages, tips, and taxes.

See information in the "General Considerations" section of this document about reimbursement for hosting business meals with others when the traveler has elected the *per diem* method for the trip.

◆ **Note:** For the day of departure and day of return, the reimbursement rate is limited to 75 percent of the *per diem* rate based on the location where the traveler is most likely to incur the meal expense.

◆ **Note:** The traveler should reduce the *per diem* for any meal otherwise paid for or provided (20 percent for breakfast; 20 percent for lunch; 60 percent for dinner).

Receipt Method (Actual Expenses)

If this method is selected for meal reimbursement, it must apply to the entire trip. The university will provide reimbursement for meals based upon original receipts. Receipts are required for all meals (see the "Lodging" and "Meals" sections of this policy for more information.) Whenever possible, regardless of the dollar amount, meal receipts should be itemized (e.g., itemized credit card slips, itemized cash register receipts, etc.). If the amount of the meal is \$75.00 or greater, an itemized receipt is required. Use a federal unallowable object code for alcohol.

◆ **Note:** If the traveler is not able to obtain a receipt for a particular meal, the traveler should provide the date, establishment, location, meal, actual dollar amount, and a brief explanation of why the receipt was not provided.

Policy 3.2 University Travel

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

Non-employee Travel

The university will pay the travel costs of non-employees (job applicants, lecturers, volunteers, and other visitors) when approved by units.

Generally, non-employees traveling for the university are required to comply with this policy.

◆**Caution:** If you have engaged the services of an independent contractor, travel expenses should be part of the overall fee reflected on the vendor's invoice. Do not process a travel reimbursement request for an independent contractor unless this treatment is necessary to meet the requirements of an external sponsor. If that is the case, note that information on the voucher.

Other Means of Transportation

The university will provide reimbursement for other commercial means of transportation such as train, bus, or boat. Reimbursements will not exceed the cost of reasonable coach airfare or other reasonable transportation costs to the same destination.

Personal Travel Combined with Business Travel

The university will only reimburse for the business portion of a trip. You must provide evidence to support the business portion of the trip and the allocation between the business and personal expenses. Obtain a quote at the time of ticketing to document the incremental costs that will be treated as personal expenses and include it with your travel/expense reimbursement request.

Personal Vehicles

The university will provide reimbursement for business usage of personal vehicles based on the IRS Code's allowable reimbursement rate for business miles (which includes gasoline, oil, repairs, and insurance costs of operating a vehicle). Business miles are based on the most direct route.

◆**Note:** The [IRS mileage rates](#) used for moving to a new job or for activities as a volunteer for a charitable organization are different from the business mileage rate.

If you request reimbursement for the use of a personal vehicle, provide the following on your travel/expense reimbursement request:

- The purpose of the trip
- The dates of travel and destination

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

- The total business miles

◆ **Caution:** The university will not provide reimbursement for (a) repairs to your personal vehicle, even if these costs result from business travel, or (b) travel between a personal residence and your regular work location.

◆ **Caution:** A traveler should review his or her personal vehicle insurance coverage before using a personal vehicle on a business trip, because the traveler's insurance is the primary insurance coverage.

Recruitment

Units must authorize travel for prospective employees and their families. Reimbursement for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. The recruitment process ends once the recruit accepts an offer. Subsequent visits to the individual's new work location (for house hunting, etc.) generally are treated as taxable income.

◆ **Note:** Student recruitment costs should be coded as "federal unallowable" unless charged to an account that is already coded as "unallowable."

Moving

Reimbursement for relocation of newly recruited regular employees is authorized at the unit level. Cornell purchasing policies require a purchase order for moving companies. Purchasing has negotiated preferred supplier agreements with moving companies for household goods.

◆ **Caution:** The IRS classifies payments for "indirect moving expenses" as taxable wages (e.g., house-hunting trips; settling-in costs, such as temporary lodging to a new work site, etc.).

◆ **Note:** Many units provide a one-time payment through Payroll for settling-in costs as an administratively simple solution for providing indirect moving expenses.

The IRS mileage reimbursement rate for "moving" is lower than the reimbursement rate for ordinary business travel.

Information related to the taxability of recruitment and moving expenses is available at www.dfa.cornell.edu/payments/essentials/payments/moving.cfm.

◆ **Caution:** Payments to students to support their move to Ithaca should be classified as awards and should be processed through the financial aid system.

Policy 3.2 University Travel

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

Sabbatical and other Extended Travel

Cornell does not reimburse for long-term lodging, meals, or daily transportation expenses while at the work site associated with sabbatical leave or other extended leaves. Housing allowances and other living allowances should be processed through the payroll system.

◆ **Note:** Cornell will reimburse for short-term business trips for research, conferences, and meetings during the sabbatical or other extended travel.

Student Travel

Units may reimburse students for mission-related educational travel, such as to attend a conference, or visit a field site or laboratory facility. In most cases, such reimbursements are classified as taxable travel awards.

If reimbursement is requested, documentation of the travel purpose must be attached to the travel expense report.

◆ **Caution:** There are special reporting and withholding requirements for travel awards to foreign students.

Telephone Calls

The university will provide reimbursement for the incremental cost of business calls, but not for basic coverage for personal cell or land phones. You must document the business purpose for the long-distance phone calls. □

◆ **Note:** Cornell will reimburse personal calls that are reasonable (generally not more than an average of 10 minutes per day).

Travel Time Pay for Hourly Employees

For information on compensation for nonexempt (overtime pay eligible) employees, consult [Human Resource Policy 6.7.13, Travel Time as Time Worked](#) or contact the Division of Human Resources (see the "Contacts" section of this document).

Travel/Expense Reimbursement Voucher

The Travel/Expense Reimbursement Voucher ("voucher") is the method by which you will seek reimbursement for approved and allowable travel on behalf of the university. No matter who completes or approves the voucher, the traveler is responsible for compliance with university policies and grant or contract terms, and for its accuracy.

Policy 3.2 University Travel

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

Timely Submission

Vouchers should be submitted within 30 days of the completion of each trip.

◆ **Note:** If you are on extended work assignment, arrange to file vouchers at least monthly.

◆ **Caution:** Business expenses older than 6 months require additional approval (see [University Policy 3.14, Business Expenses](#)).

Traveler's Signature

The traveler must sign and date the voucher. The traveler must attest to the accuracy of the charges and that the expenses claimed are not being reimbursed from another source. This signature is mandatory for Cornell faculty, staff, and students.

◆ **Note:** Cornell will accept a traveler's signature on a supporting schedule rather than the voucher but only if:

- The dollar amount and travel information on the supplemental schedule agrees exactly with the dollar amount and information on the face of the voucher; AND
- The traveler signs the supplemental schedule stating that the costs were actually incurred, and he or she is not otherwise claiming the expenses or being reimbursed from another source.

◆ **Caution:** Falsely claiming expenses may subject the traveler to disciplinary action, or civil or criminal penalties.

The Division of Financial Affairs may accept e-mail or faxes from visitors that support the dollar amount of the reimbursement and an indication that the traveler is not otherwise claiming the expenses or being reimbursed from another source.

Authorized Signature(s) on Account

- An authorized account signer(s) must have signature authority for the account being charged.
- An authorized account signer(s) is responsible for ensuring that all approvals have been obtained for travel expenses.
 - ◆ **Note:** Those approving travel expenses must have sufficient knowledge to value the business purpose of the trip.
- An authorized account signer(s) cannot be the traveler.

Policy 3.2 University Travel

DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

- An authorized account signer(s) must not be in the reporting line to the traveler.

◆ **Caution:** Supervisors must review all travel.

◆ **Note:** If multiple Cornell units share expenses, one voucher should be processed with the approvals of all units covering the expenses.

Reimbursement Payment

The Division of Financial Affairs will generally send reimbursement of approved expenses to an employee within ten working days of its receipt of the voucher.

Direct deposit of travel reimbursements is available for employees receiving direct deposit of their payroll checks. Sign up for direct deposit at www.dfa.cornell.edu/payments/processing/reimbursements/directdeposit.cfm. Travelers eligible for this method of payment are encouraged to sign up in order to expedite the transfer of funds from Cornell to their personal accounts.

INSURANCE AND TAX

Insurance

Cornell provides travel insurance for its employees' trips, from departure to return. Cornell employees can obtain current information on business travel insurance and travel emergency services at www.risk.cornell.edu.

Personal Property Insurance

The university does not maintain insurance for loss or damage to personal property during official university travel. Therefore, travelers should seek reimbursement through their personal insurance companies or directly from responsible parties.

University Property Insurance

The university does not automatically insure Cornell-owned equipment. An individual traveling with university equipment should contact his or her administrative office to discuss the need to insure Cornell property that will be taken on business trips (e.g., laptop computer). When required, the unit administrative office will contact Risk Management and Insurance for additional guidance.

Tax

Travel expenses are often subject to sales taxes, occupancy taxes, gross receipts taxes, excise taxes, or value-added taxes. The tax laws vary by country, state, and locality.

New York State Sales Tax and New York City Occupancy Tax

Travelers on Cornell business should request an exemption from New York Sales Tax and New York City Occupancy Tax. They should provide vendors in New York with Cornell's exemption certificate (ST 119.1) and use their American Express or Diners Club corporate card. Some vendors will not grant an exemption if the traveler uses a personal credit card. Form ST 119.1 is used for both New York Sales Tax and New York City Occupancy Tax. Contact your business service center or uco-tax@cornell.edu for a copy of this certificate.

◆**Note:** Sales tax is extremely costly to the institution, and all efforts should be made to obtain a tax exemption.

◆**Caution:** Exemption certificates must never be used for personal expenses, including personal travel expenses. This is important to remember when combining a business and personal trip.

Policy 3.2 University Travel

INSURANCE AND TAX, CONTINUED

Exemptions in Other States and Countries

Generally, other states and countries will not grant a tax exemption to an individual business traveler from New York State.

◆ **Note:** If you are arranging group travel, contact uco-tax@cornell.edu for additional information on exemptions.

Reimbursement for Sales Taxes and Other Travel-related Taxes

The university expects all travelers to seek exemption from taxes whenever applicable. We understand that vendors are not always willing to grant an exemption. The university will reimburse taxes on travel-related expenses without requesting additional information.

Payments Reported as Taxable Income

The university reports payments as taxable income when tax law requires this treatment. Taxes on the value of the travel will be withheld from the employee's paycheck. The most common instances in which taxable income is likely to occur are the following:

- Payment for expenses that do not meet Internal Revenue Service (IRS) accountable plan rules
- Payment for family or companion travel
- Payment for lodging at the traveler's principal place of business (generally Ithaca)
- Payments for any travel expense that represents an indirect moving cost (e.g., house-hunting visits)

Payments to Foreign Nationals

Payments to foreign nationals for business travel do not require any additional information related to the traveler's foreign status.

◆ **Note:** Other types of payments to foreign nationals (including honoraria) are subject to complicated immigration and tax laws and regulations. See detailed information at www.dfa.cornell.edu/tax/foreign/faqpayments/ or contact uco-tax@cornell.edu for guidance.

Policy 3.2 University Travel

RESPONSIBILITIES

The major responsibilities each party has in connection with University Policy 3.2, University Travel, are as follows:

Table 4
Responsibilities

You (The Traveler)	Obtain appropriate approval for a trip. Comply with sponsor requirements. Review expense-reporting requirements prior to travel. Minimize travel costs. Use the New York State tax exemption certificate ST.119.1, where applicable. Clear travel advances in a timely manner. Report travel expenses by submitting a Travel/Expense Reimbursement Voucher within 30 days of completion of your trip. Review and certify by signing the request for payment that all expenses are accurate and that no expenses were paid for by other means.
Unit Management	Inform all unit employees of applicable travel-related university policies. Authorize all travel in advance. Review travel advance accounts. Review, approve, and submit complete Travel/Expense Reimbursement Vouchers and requests for advances in a timely manner.
University	Provide the Corporate Card program to eligible employees. Reimburse the traveler once the correctly completed and approved Travel/Expense Reimbursement Voucher is received. Ensure that authorized travelers, signers, and units are informed that they are liable for their actions.

Policy 3.2 University Travel

FORMS AND TOOLS

When you take a trip on university business, you will need to use one or all of the forms listed in the table below.

Table 5
Forms

Form	Use
Travel Advance Form	To request a payment to cover travel expenses in advance of travel. Allow sufficient time for processing an advance. ◆ Note: Corporate credit card holders (Diners Club only) should get cash through ATMs.
Cornell Travel Portal	To make travel reservations, purchase airline tickets, etc.
Direct Deposit Form for Non-Payroll Payments	To sign up for direct deposit for travel reimbursements and advances.
New York State Exempt Organization Certificate (St 119.1) <i>For reasons of security, this form is not available electronically. It is available from your unit's business service center or uco-tax@cornell.edu.</i>	Provide to hotels, rental car agencies, etc. to request exemption from New York State sales tax and New York City Occupancy Tax for business travel that will be paid for by Cornell. ◆ Note: This is the only exempt form that should be used by Cornell travelers. It applies only to travel within New York State.
Travel Reimbursement Request Form (for travelers without a NetID only)	To report travel expenses after your trip for reimbursement.
Travel Reimbursement System	To report travel expenses after your trip for reimbursement.

APPENDIX A: CAR RENTALS

Car Rental Preferred Supplier Agreements

The university has preferred supplier agreements with Hertz Corporation, Enterprise Rent-A-Car, and National Car Rental for all local, nationwide, and international rentals. When you use a preferred supplier, you receive negotiated discounts for the vehicle. For information on the terms and conditions of car rentals with Cornell's preferred suppliers, see the Cornell Travel Portal at travel.cornell.edu.

◆**Caution:** Trucks and some specialty vehicles are not included in the university's corporate agreements. Contact the Office of Risk Management and Insurance before renting these vehicles.

◆**Note:** When renting a vehicle in New York State, you may be required to present the New York State Tax Exemption Certificate ST 119.1. You can obtain this certificate by contacting your business service center or Tax Compliance, at uco-tax@cornell.edu.

Rental Car Insurance

When you rent a passenger vehicle, there are several types of insurance coverage to consider, as detailed below. Some are required, and others are not reimbursable. For a summary of this coverage, see Table 7, below.

Collision or Loss Damage Waiver (CDW or LDW)

REQUIRED

This type of insurance protects you against damages you might cause to the vehicle being rented.

1. If you rent from a preferred supplier and submit the rental car corporate I.D. number for that supplier, insurance is provided to you at no additional cost for domestic rentals for business travel (see Table 7, below, for exceptions and information that is more specific).
2. If you will not receive coverage from the rental car company, as in the case of some international rentals or with non-contracted auto rental companies, **YOU MUST PURCHASE THIS COVERAGE**. This expense is reimbursable.

Liability Insurance (LI)

REQUIRED

This type of insurance protects you and the university against claims made by third parties, and is generally provided to you with the rental vehicle at no additional cost. Ask if it is supplied. If it is not, purchase only the basic liability coverage, rejecting any "additional" or "excess" coverage offered to

Policy 3.2 University Travel

APPENDIX A: CAR RENTALS, *CONTINUED*

you. Basic liability coverage is a reimbursable expense, if not provided automatically.

Personal Accident Insurance (PAI)

NOT REIMBURSABLE

Employees traveling on Cornell business are covered by Workers' Compensation. Therefore, do not purchase this type of insurance. If you do, you will not be reimbursed for this expense.

Personal Effects Insurance (PEI)

NOT REIMBURSABLE

This insurance covers personal property (e.g., jewelry, luggage, etc.). This type of insurance is not reimbursable, although you may wish to purchase it at your own expense.

◆**Note:** For more information on insurance coverage and rental vehicles, contact Risk Management and Insurance.

Insurance Coverage from the Rental Car Company

When you are renting a vehicle from one of the university's preferred suppliers for Cornell business, and you have provided the vendor with the corporate I.D. number, you will automatically receive from the rental car company certain insurance benefits, detailed in Table 7, below.

Table 7
*Liability, CDW, and LDW Insurance Coverage Automatically Provided by Rental Car Company
When a Vehicle is Rented through One of the University's Preferred Supplier Agreements*

	Liability Insurance	CDW/LDW
Hertz Domestic	\$100,000/\$300,000	Covered
Hertz International	Minimum mandated by laws of country.	No coverage
Enterprise and National	\$100,000/\$300,000	Covered

Insurance for International Car Rentals

The insurance laws in each country are different. In some cases, insurance purchase is mandatory. It is your responsibility to investigate your obligations for insurance coverage before you leave the United States. The university's corporate contract with Hertz only provides limited insurance for international rentals. Therefore, there may not be an insurance advantage to using this company.

Policy 3.2 University Travel

APPENDIX A: CAR RENTALS, *CONTINUED*

◆ **Note:** Contact the Office of Risk Management and Insurance if you have questions about International Rental Car Insurance.

If you use your corporate Diners Club card for international rentals, CDW/LDW is provided if you meet all of the following conditions:

1. The rental car agreement is executed in your name and signed by you.
2. The entire rental car fee is charged to your Diners Club corporate card.
3. You decline, at the time of rental, any additional collision damage coverage available from the rental car company.
4. In the event of any claim, you submit a claim form in a timely fashion.

◆ **Caution:** You should submit a claim form immediately after any damage occurs.

APPENDIX B: TRAVEL EXPENSE— RECOMMENDATIONS, DOCUMENTATION, AND NON-REIMBURSABLE EXPENSES

Recommendations

To expedite review and payment, we recommend that units review all requests for payment prior to submission using the following checklist:

VOUCHER

Voucher Information

- ✓ Traveler's name
- ✓ Traveler's home address
- ✓ Method for payment (check or direct deposit if applicable)
- ✓ Clear and adequate explanation of business purpose

Voucher Signatures

- ✓ Traveler's signature
- ◆ **Note:** We will accept a traveler's signature on a supporting schedule as sufficient under the following conditions:
 - the dollar amount and travel locations on the supplemental schedule agree exactly with the face of the voucher; **AND**
 - the supplemental schedule includes the attestation by the traveler that the expenses were actually incurred, and that he or she has not otherwise claimed or been reimbursed for the expenses
- ✓ We will accept e-mail signatures only from visitors. We require original signatures for faculty, staff, and students
- ✓ Account signature: must be Cornell employee(s) with signature authority on the accounts being charged

Voucher Documentation

General Information

- Attach original receipts and other supporting documentation to an 8 ½ x 11 piece of paper.
- Review documentation for name of vendor, location, date, items purchased dollar amount, and business purpose.
- Use the foreign travel supplementation schedule for foreign travel, available on the [Payment Services Web site](#). Provide information on daily business activities for any trip that exceeds one week.

**APPENDIX B: TRAVEL EXPENSE—
RECOMMENDATIONS, DOCUMENTATION, AND NON-
REIMBURSABLE EXPENSES, *CONTINUED***

- Convert any basic information on foreign language receipts into English (location, what purchased, etc.).
- Convert foreign currency into U.S. dollars based on conversion rates at the time of travel (average rates are acceptable).
- Organize receipts by categories that correspond to the categories on the travel voucher.
- Assign a number or letter to each receipt that links the receipt to the voucher and/or any supplemental summary schedules the unit uses.

Examples of Proper Documentation

- Original air or rail passenger coupon or other proof of costs
- Receipt for ticketless travel, or a boarding pass, and a copy of your itinerary
- Receipts for all meals if traveler elects the receipt method (see the “Meals” section of this policy)
- Receipt itemizing food and beverages for hosted meals, regardless of the dollar amount
- Itemized hotel bill adjusted for personal expenses (incremental room costs for additional occupancy if not business-related, movies, etc.) (see the “Lodging” section of this policy)
- Rental car receipt and credit card slip (some rental car receipts do not provide dollar amounts charged)
- Web receipts, confirming e-mails, and other documentary evidence that the trip took place
- Receipts for all miscellaneous expenses \$75 or more
 - ◆ **Note:** If a miscellaneous expense is under the receipt threshold, you must still meet the accountable plan rules by indicating the amount, type of expense, and business purpose: who, what, when, where, and why.
- Quotation for airfare incremental costs and/or other incremental costs when personal travel is part of business travel

**APPENDIX B: TRAVEL EXPENSE—
RECOMMENDATIONS, DOCUMENTATION, AND NON-
REIMBURSABLE EXPENSES, *CONTINUED***

**Non-reimbursable
Expenses**

You will not be reimbursed for the following miscellaneous expenses. Contact [Disbursement Review](#) if you need to discuss an exception.

- airline/car rental upgrades
- airline/Cornell Club or social club membership dues
- babysitting or childcare costs
- car repairs/routine maintenance or locksmith charges
- clothing, luggage, briefcases
- credit card delinquency fees/finance charges/annual fees
- duplicate insurance on rental vehicles (CDW-See Rental Car Insurance)
- expenses for travel companions or family (unless approved by a dean or vice president)
- frequent-flyer miles
- health club facilities, saunas, massages
- helicopter services for airport transfers
- kennel fees and pet care for pets while on travel status
- loss/theft of cash
- loss/theft of personal property (lost baggage, etc.)
- magazines, books, newspapers, or movies
- noncompulsory health insurance coverage (annual fee)
- optional travel or baggage insurance
- parking or traffic violation tickets
- personal accident or property insurance
- personal entertainment/grooming/gifts/souvenirs
- trip cancellation insurance

◆ **Caution:** This list of non-reimbursable expenses is intended to be representative, not comprehensive.

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