



Travel Expenses

POLICY STATEMENT

Cornell University funds may be used for ordinary, reasonable, and necessary business-related travel expenses incurred in furtherance of the university's missions.

REASON FOR POLICY

The university supports appropriate and legal uses of Cornell funds for travel in furtherance of the university's mission. The university receives, from a variety of sources, funds that carry with them fiduciary responsibilities. Inherent in these responsibilities is the requirement to operate the institution under guidance set forth by the Board of Trustees, to follow Generally Accepted Accounting Principles (GAAP), and to comply with all applicable federal, state, local, and sponsor rules and regulations.

ENTITIES AFFECTED BY THIS POLICY

- Ithaca-based locations
- Cornell Tech campus
- Weill Cornell Medicine campuses, which will administer and implement the policy under separate procedures

WHO SHOULD READ THIS POLICY

- Anyone whose travel is charged to a university general ledger account
- Anyone who initiates, reviews, approves, processes, or records financial transactions on behalf of the university
- Anyone who assists in making travel arrangements

MOST CURRENT VERSION OF THIS POLICY

- www.dfa.cornell.edu/policy/policies/travel-expenses

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RELATED RESOURCES

University Policies and Information Applicable to All Units of the University

[University Policy 3.6, Financial Irregularities, Reporting and Investigation](#)

[University Policy 3.25, Procurement of Goods and Services](#)

[University Policy 4.2, Transaction Authority and Payment Approval](#)

[University Policy 8.5, Risk Management for International Travel](#)

University Policies and Information Applicable to Only Ithaca-Based Locations and Cornell Tech

[University Policy 3.4, Use of University Vehicles](#)

[University Policy 3.14, Business Expenses](#)

[University Policy 3.19, Telephone Usage](#)

[University Policy 3.21, Advances \(Including Petty Cash and Accounts Receivable\)](#)

[University Policy 4.8, Alcohol and Other Drugs](#)

[University Policy 6.2.1, Leaves for Professors and Academic Staff](#)

[University Policy 6.5, University Volunteers](#)

[Human Resources Policy 6.7.13, Travel Time as Time Worked](#)

[Navigate](#)

[Travel Internationally with Technology](#)

[Frequently Asked Questions](#)

External Documentation

[Per Diem Rates, Continental U.S. \("CONUS" Rates\)](#)

[Per Diem Rates, All other \(Non-Foreign Overseas and Foreign \("OCONUS" Rates\)](#)

Form DS-2019 (Formerly Form IAP-66) (Certificate of Eligibility for Exchange)

[International Currency Exchange Rates](#)

[IRS Publication 463: Travel](#)

[NCAA Manual](#)

[2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Uniform Guidance\)](#)

[U.S. State Department Travel Advisories](#)

University Forms and Systems

[Accounts Payable ACH Authorization Form](#) (Cornell NetID login required)

[Cornell Travel Portal](#)

[Cornell University International Travel Registry](#)

[Corporate Travel Card Application](#)

[Faculty Dependent Care Travel Fund Verification Form](#)

Financial Aid System RUSS Form

[Foreign Flag Carrier Approval Exemption Certification Form](#)

[Foreign Visitors Honoraria/Expense Reimbursement Attestation Form](#)

[Sales and Use Tax; Sales Tax Exemption Certificates](#)

[Travel Advance Form](#)

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CONTACTS – ITHACA-BASED LOCATIONS AND CORNELL TECH

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

Contacts, Ithaca-Based Locations and Cornell Tech

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation, Initial Inquiries	Your local financial transaction or business service center		
Corporate Card	Credit Card Programs, Procurement Services	(607) 255-4548 (607) 255-5039	creditcards@cornell.edu www.dfa.cornell.edu/procurement/buyers/credit-cards/corporate-card
Dependent Care Travel Fund	Work/Life	(607) 255-1917	worklife@cornell.edu hr.cornell.edu/benefits-pay/retirement-finances/financial-assistance/faculty-dependent-care-travel-fund
Direct Deposit of Reimbursements	Accounts Payable	(607) 255-0870	dfa-ach-ap@cornell.edu
Federal Compliance	Sponsored Financial Services	(607) 255-5086	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Fleet Vehicles	Fleet Services	(607) 255-3247	fleet@cornell.edu ipp.cornell.edu/content/lease-university-fleet-vehicle
International Travel	Risk Management and Insurance	(607) 254-1575	risk_mgmt@cornell.edu risk.cornell.edu
Insurance	Risk Management and Insurance	(607) 254-1575	risk_mgmt@cornell.edu risk.cornell.edu
Recruitment and Moving Expenses	Tax	(607) 255-9465	tax@cornell.edu www.dfa.cornell.edu/tax
Sponsored Project Travel	Sponsored Financial Services	(607) 255-5086	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Tax	Tax	(607) 255-9465	tax@cornell.edu www.dfa.cornell.edu/tax
Tax Exemptions	Your local financial transaction or business service center		

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CONTACTS – WEILL CORNELL MEDICINE CAMPUSES

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

Contacts, Weill Cornell Medicine Campuses

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation	Financial Controller	(646) 962-3635	joseph.schwartz@med.cornell.edu
All Other Related Matters	Financial Controller	(646) 962-3635	joseph.schwartz@med.cornell.edu

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DEFINITIONS

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

Actual Expense	An expense that has been incurred and is verifiable. A <i>per diem</i> (when appropriate) is considered an actual expense.
Approver	An individual with delegated authority to approve a business expense or transaction charged to university accounts.
Away from Home	For purposes of business expenses, "home" is defined as the person's regular place of Cornell business, not his/her primary personal residence. Travel expenses qualify as business expenses only if the traveler is away from home at a temporary work site. A work site is only temporary if the person is expected to be at the location for less than one year.
Business Service Center (BSC)	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)	Coverage that provides protection from responsibility for any damage that may occur to the vehicle that you have rented. When renting a vehicle on university business, make sure that you have elected CDW/LDW (see Appendix B).
Corporate Card	Ithaca - A personal liability credit card used for business travel, for which an employee may apply with the permission of his or her unit. Weill Cornell Medicine – A corporate liability credit card used for business travel, for which an employee may apply.
Direct Deposit or ACH (Automated Clearing House)	For Ithaca only, a payment method in which Cornell directly deposits a payment into an employee's bank account. This method is available for travel payments where an individual has enrolled in ACH transfers. Separate enrollment from direct deposit of payroll is required.
Direct Designee	An individual specifically designated by a dean, director, or department chair to approve business transactions.
Documentation	Original invoice, copy of cancelled check, original credit card receipt when applicable, and/or other documentation that describes and substantiates a business transaction (see Documentation Requirements in Procedures: Reimbursement). ◆Note: A scanned or electronic original is a valid form of documentation.
Domestic Travel	Travel among any of the fifty United States, its possessions and territories. In the case of sponsored projects, domestic travel may be defined in the award documents.
Economy Travel	The lowest class of seating in air travel, rail travel or other travel. Also called coach travel.
Financial Transaction Center (FTC)	See Business Service Center.
Hosted Meal	A meal that includes individuals from outside the Cornell University community, at which a substantive and bona fide business discussion takes place. If a traveler is claiming per diem and entertains other travelers at a hosted meal on behalf of the university during that trip, the traveler must submit a receipt for reimbursement of that entire meal and reduce, by the designated amount for that meal (i.e., breakfast, lunch, or dinner), the daily per diem reimbursement sought. All other travelers who were also at that meal who are seeking per

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	diem reimbursement will reduce their daily reimbursement request by that meal. See the example under "Travel Group Meal."
Incidentals	An Internal Revenue Service (IRS) term for minor expenses included in the <i>per diem</i> rate.
International Travel	Travel outside of the United States, its possessions and territories. In the case of sponsored projects, international travel may be defined in award documents.
Long-Term Travel	Generally, travel that exceeds 30 consecutive calendar days
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.
Non-business Participant	For the purposes of travel meal reimbursement, an individual who is not directly involved in the university business at hand.
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.
Original Bill or Receipt	An electronic or written acknowledgement, provided directly by the vendor of the goods or services, that something has been received; should include key information such as vendor, date, amount, description of good or service, etc.
Participating Travel Agencies	Travel agencies at which you will receive Cornell's discounts for travel-related services, e.g., airfare, hotels, car rentals.
Per diem – Domestic	Reimbursement rates established by the federal government for travel within the continental United States. See international <i>per diems</i> for Hawaii, Alaska, and U.S. territories and possessions.
Per diem – International	Reimbursement rates established by the federal government for travel outside the continental United States. International <i>per diems</i> are used for Hawaii, Alaska, and U.S. territories and possessions.
Personal Expense	An expense for personal items such as clothing, luggage, toiletries, newspapers, magazines, movies, or other entertainment.
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).
Reviewer	An individual who verifies information and ensures that a transaction complies with university policies and procedures, and other relevant external restrictions.
Sponsor	A governmental or private organization that provides funding for a sponsored project.
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. Accounts for sponsored awards are in KFS fund group CG.
Stewardship	The careful and responsible management and protection of the university's resources, which includes ensuring that they are used appropriately to assist the university in accomplishing its missions.
Sufficient Documentary Evidence	Information and documentation that, when taken as a whole, substantiates the expense and business purpose. Sufficient

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	documentation should include who, what, when, where, why, and how much.
Temporary Work Site	A Cornell 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 reasonably expected to last more than 12 months is not temporary.
Transaction	Any event that involves an exchange of funds between two parties. Examples are paying a bill to a vendor, collecting a fee from a student, and making an interdepartmental charge.
Transaction Authority	Authority, granted to certain representatives of the university, to enter into agreements with external parties that commit the university to spend or receive funds, provide educational or other services, or otherwise utilize its resources.
Travel Advance	Payments made to or on behalf of a traveler prior to travel, and recorded as a receivable 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.
Travel Group Meal	A meal during travel that is attended by two or more university staff or faculty members, but no guests. The most senior university staff or faculty member should pay for the travel group meal. If the traveler is claiming per diem, the traveler must submit the receipt for reimbursement of the entire group's meal. Additionally, the host and all attendees at the travel group meal must reduce, by the designated amount for that meal (i.e., breakfast, lunch, or dinner), the daily per diem reimbursement sought. For example, if the group meal is lunch while on travel, all travelers for that travel day will seek per diem reimbursement only for breakfast and dinner, as the lunch meal would be covered by the senior individual submitting the receipt for lunch.
U.S. Air 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, financial transaction center, or other operating unit.
University Funds	All funds received from internal or external sources and owned by the university, which carry with them fiduciary responsibilities. This includes, but is not limited to, discretionary funds, funds from salary recovery, restricted gifts, tuition paid by students, and funds from other sources.
University Travel	Travel to conduct university business for or on behalf of the university.

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RESPONSIBILITIES

The major responsibilities each party has in connection with this policy are as follows:

Financial Transaction and Business Service Centers (FTC/BSC)	Process travel expense reimbursements in a timely and accurate fashion and in accordance with this policy.
Traveler	Consider the most economical means when planning university travel. Obtain pre-approval, if required by this policy or by funding source. Obtain contemporaneous quotes for travel that includes personal travel, extends travel dates, or includes premium travel at the same time as booking. Obtain and submit original receipts for all lodging and non-meal expenses. Request reimbursement within 30 days of travel. Request reimbursement only for valid and allowable university travel expenses that are ordinary and reasonable. Request reimbursement in a manner compliant with this policy.
Unit	Establish and enforce unit policies that are in compliance with and at least as restrictive as this policy.
University	Reimburse university travelers for travel expenses in accordance with this policy.

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PRINCIPLES

Introduction

Members of the university community are expected to conduct university travel under guidance set forth by the Board of Trustees and in university policy, and to comply with all applicable federal, state, local, and sponsor rules and regulations. This policy covers travel undertaken to conduct business for or on behalf of the university.

◆**Note:** Expenses for recruiting or moving are authorized at the unit level and must be paid in accordance with University Policy 3.25, Procurement of Goods and Services. Only certain expenses are reimbursable tax-free. For more information regarding taxation of these items, please see the Division of Financial Affairs website.

Traveler Responsibilities

University funds may be used only for ordinary and reasonable business-related expenses that support the education, research, patient care, and public service missions of the university. Cornell is committed to meeting the needs of the traveler by paying for those reasonable expenses, actually incurred by the traveler during university travel, which are not paid by another party.

While such expenses are generally considered allowable by the university, certain funding sources may impose additional restrictions (e.g., expenditures paid from federal and state funds or from restricted gifts may be subject to added conditions). Furthermore, individual colleges and operating units may establish policies on the use of funds that are more restrictive than those put forth here. Such additional policies regarding travel must be reviewed and observed.

Individuals requesting reimbursement for expenses incurred during university travel are expected to complete and submit appropriate forms within 30 days of return from travel. These forms must be accompanied by sufficient documentary evidence to demonstrate that the expenses were incurred, reasonable, and business-related. Documentation should include information about who, what, when, where, why, and how much.

Individuals engaging in university travel must obtain approval in accordance with this policy and specific unit and sponsor requirements.

For a decision wizard of traveler responsibilities, see Appendix A: Traveler Guide.

If you are considering traveling on university business, you are expected to do the following:

1. Determine if the potential benefits of the trip justify the time, expense, and environmental impact after considering cost-effective and low-carbon alternatives, such as video conferencing.

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2. Familiarize yourself with any applicable sponsor rules, as they may be more restrictive than the university's and may include a prior approval requirement (see Procedures: Travel on Sponsored Awards).
3. Familiarize yourself with the documentation requirements.

Business Purpose

A business purpose, with supporting documentation to validate the need for travel, is required. When completing an expense report for a business conference, for example, attach a conference brochure, itinerary, or letter of invitation listing the date(s), schedule (including meals provided) and purpose of the event. You should describe the business purpose in terms that can be easily understood by an internal or external reviewer.

Student Travel

The university will pay for student travel under the following circumstances:

Business Travel

Student travel is considered business travel when any of the following conditions exist:

- The primary purpose and original intent of the activity is for the university to obtain useful results from the project/research.
- The results or research from the activity will be used by the university.
- The research is performed to fulfill the university's obligations to an outside funding entity.
- The student is presenting or actively participating in a conference on behalf of the university.
- The travel is associated with a sponsored research award.

Class Trips, Mission-Related Educational Travel

Student travel is considered mission-related educational travel when any of the following conditions exists:

- The activity is required for degree or credit.
- The trip impacts the student's grade.
- The travel is undertaken by all students in a particular course.
- The travel is on behalf of a university academic or athletic team (consult Athletic Dept. for special athletic reimbursement procedure).

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Financial Aid or Similar Travel Awards

These activities are ones in which the university generally acts as a disinterested party and from which the university obtains little or no benefit. When any of the following conditions exist:

- The research is student-led.
- The project/research's primary purpose and original intent is to further the student's education or training.
- The activities are performed to contribute to the development of the skills needed in the student's studies.
- Funds are being provided as an outright cash grant to support student travel.
- The travel is associated with a sponsored fellowship with no benefit to the university.

◆**Note:** Processing requirements vary based on the type of student travel; see the Frequently Asked Questions for procedural information.

◆**Note:** Students traveling may be subject not only to additional departmental, unit, funding source, or college policies and procedures, but also limits to reimbursement amounts.

Family/Spouse/ Companion Travel and Meals

In general, the university will not reimburse travel or meal expenses incurred by an accompanying employee's family member, spouse, or companion. To qualify for an exception, there must be a documented and bona fide business purpose directly benefitting the university and prior approval by the dean, vice provost, vice president, provost, president or his/her direct designee, which must accompany the expense report. Except under very rare circumstances, reimbursement of the family-member travel will constitute taxable income to the university traveler.

◆**Note:** Family, spouse, or, companion travel reimbursements that do not have a bona fide business purpose must be reported to payroll for taxation, through the job-related allowance process. These reimbursements are subject to benefit charges as applicable.

Dependent Care Costs

The university may provide additional compensation to cover the dependent care costs for faculty under the Faculty Dependent Care Travel Fund. Contact Work/Life for more information. All other dependent care costs are unallowable as business travel expense. However, additional reimbursement may be authorized at the college or unit level. For more information, contact your college or unit.

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Non-Employee Travel

The university may reimburse the travel costs of non-employee, non-student individuals under certain circumstances (e.g., job applicants, guest speakers) when approved by the units. Use of either the *per diem* or receipt method for meals may be authorized, at the discretion of the unit. Vendors providing services to the university should invoice the university for all expenses, including travel expenses.

Foreign Visitor Travel

Payments to or on behalf of foreign visitors may be made only if the visitor enters the United States while in an appropriate visa status (B-1, B-2, or via the visa waiver program). In addition to the standard travel reimbursement documentation required, the following are required for any requests for reimbursement to a foreign visitor on a B-1, B-2, or visa waiver:

- A signed Honorarium/Expense Reimbursement Attestation Form.
- A copy of the individual's passport biographical page.
- A copy of the individual's B-1 or B-2 visa page (or ESTA approval if traveling via the visa waiver program).
- An I-94 Arrival/Departure card (front and back) or printout.

◆**Note:** Canadians entering the United States without obtaining an I-94 Arrival/Departure card or ESTA may be reimbursed by providing only the signed Honorarium/Expenses Reimbursement Attestation Form.

Traveling on Federal Funds and Sponsored Awards

All travel on federal funds and other sponsored awards must follow the procedures set forth in Procedures: Travel on Sponsored Awards.

Low-Carbon Travel

Travel relating to educational, research, and university operations is essential to the university. In order to achieve the climate neutrality goals for Cornell, the university asks you to take into consideration the environmental impact of your trip.

Telecommunication has the lowest carbon impact (and the lowest cost) for meetings. Travel by bus, train, or carpool emits less carbon than travel by plane.

International Travel

For international university travel (including Mexico and Canada), familiarize yourself with the international travel resources and information provided on the Global Cornell: International Travel webpage (see Related Resources). This site includes resources related to travel advisories, health and immunization requirements, and insurance coverage.

◆**Note:** All staff members, all students, and those faculty traveling with students are required to register their international travel on the Cornell University International

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Travel Registry (see University Policy 8.5, Risk Management for International Travel, for more information). Faculty members traveling without students are strongly encouraged to register their international travel.

Where required for university travel, visa, immunizations, and consulate fees are reimbursable. Passport fees are reimbursable only if the passport is obtained in conjunction with university travel.

◆**Caution:** If international travel exceeds one week, the IRS may require the traveler to produce evidence that business activities constituted at least 75 percent of the total time away from home. It is recommended that the traveler maintain a log of the daily business activities and retain this in his or her personal files.

◆**Caution:** Those traveling internationally must be aware that the requirements of the U.S. Treasury Office of Foreign Assets Control, the Export Administration Regulations administered by the Department of Commerce, and the International Traffic in Arms Regulations administered by the State Department could place restrictions on what equipment, software, technology, data, or devices you can take with you, with whom you can meet or share information, and where and how you can spend money. Review the materials provided by Cornell's Office of Research Integrity and Assurance and/or contact that office for guidance before planning your trip.

Method of Travel

The university will provide reasonable reimbursement for any commercial means of transportation including air, train, bus, or car at the discretion of the traveler with the following parameters:

Total cost of transportation generally should not exceed the cost of economy airfare from home institution using the most direct flight to the closest airport where the official business will take place, including ground transportation to the final destination.

◆**Note:** The use of chartered aircraft or other chartered modes of transportation is discouraged. If you wish to use charter transportation, contact Risk Management in advance of travel. The cost of chartered aircraft in excess of the cost of commercial airfare must be recorded as a federal unallowable expense.

Meals During Travel

Cornell will pay or reimburse, using the *per diem* method in most instances, traveler's meals that are not otherwise paid for or provided (see Related Resources for per diem rates). When attending a conference or meeting, a full copy of the agenda must be included indicating which meals were provided.

◆**Note:** While on university travel, the most senior university staff or faculty member should pay for any travel group meals (meals attended by two or more university

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staff or faculty members, but no guests). In such cases, the traveler may submit the receipt for reimbursement of the entire group's meal. Additionally, the host and all attendees at the travel group meal must reduce, by the designated amount for that meal (i.e., breakfast, lunch, or dinner), the daily per diem reimbursement sought. For example, if the group meal is lunch while on travel, all travelers for that travel day will only seek per diem reimbursement for breakfast and dinner, as the lunch meal would be covered by the senior individual submitting the receipt for lunch.

◆**Note:** During hosted meals (meals attended by individuals from both inside and outside the Cornell University community), the traveler should submit a receipt for reimbursement of that entire meal and reduce, by the designated amount for that meal (i.e., breakfast, lunch, or dinner), the daily per diem reimbursement sought. All other travelers who were also at that meal who are seeking per diem reimbursement must reduce their daily reimbursement request by that meal.

The *per diem* method requires overnight stay and is designed for short-term travel, which is generally defined as less than 30 days; however, individual colleges or operating units may establish additional guidance, or further limit reimbursement of short-term travel in excess of seven days.

The *per diem* rate for the day is based on the *per diem* for the location the traveler is staying in that night. Domestic *per diem* rates include \$5 per day for incidentals. International *per diem* rates include approximately 20% for incidentals.

When a meal is paid for by a host, paid for by the traveler as host for a group meal, included in a conference/event fee, or covered by another source, the *per diem* must be reduced as follows: 20% for breakfast, 20% for lunch and 60% for dinner.

For the day of departure and day of return, reimbursement will be limited to a maximum of 75% of the daily rate to comply with federal regulations regarding non-taxable reimbursement of travel. This *per diem* is based on the location where the traveler stopped for sleep, or, for the day of return, the last location stopped for sleep.

◆**Note:** If travel on the day of departure begins at or before 7 am local time or if travel on the day of return ends at or after 7 pm local time, the traveler will be entitled to the full *per diem* (excluding any hosted or provided meals) for that day.

Per diem for employees, students or athletes may be reduced by unit, department, regulatory or college policy. In such cases, the unit must, prior to the trip, make the traveler aware of the reduction. Nothing in this policy precludes an individual from voluntarily reducing the total amount of *per diem* reimbursement requested. See Procedures: Travel on Sponsored Awards for information regarding *per diem* on sponsored awards.

For travel in excess of 30 consecutive days, see Long-Term Travel, below.

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◆**Note:** Expenses for same-day university travel (travel without an overnight stay) must be submitted for reimbursement using actual receipts (for more information, see Frequently Asked Questions).

Cornell-Hosted Meals

In situations where a traveler is hosting a meal with one or more guests, reasonable meals and entertainment expenses will be reimbursed. Hosted meals and entertainment, which must be directly related to university business and include participants from outside of Cornell, should generally not exceed 150% of the daily *per diem* rate for that location per person including tax and tip. A detailed receipt, identifying alcohol, the business purpose, and all guests' names, affiliations and business relationship, is required for reimbursement.

◆**Note:** Meals hosted at the Cornell Club, even if they do not include participants from outside of Cornell, may be reimbursed in the same manner as Cornell-hosted meals.

◆**Note:** Reimbursed costs for non-business participants must be coded as federally unallowable.

◆**Caution:** When a meal is being provided for a group in a restaurant or other facility where the establishment is reserved only for Cornell and its guests, and not open to the general public, the event will require the issuance of a purchase order through Procurement Services. Payment must not be made directly by the traveler. This process will limit potential liability for both the traveler and Cornell.

Incidentals

Incidentals are fees and tips to porters, baggage carriers, hotel staff, etc. Incidentals are included as part of the *per diem* rate. When, over the course of a trip, the provided or hosted meals result in unrecovered incidentals because the *per diem* has been reduced, you may be reimbursed for those incidentals.

Business Entertainment

Business entertainment expenses include outings to nightclubs, theaters, or sporting events when a business discussion takes place during, immediately before, or immediately after the event. Employees will be reimbursed for business entertainment expenses only:

- with prior approval, as required by the traveler's college or unit;
- if the person/s entertained has/have a potential or actual business relationship with the university; and
- if the business discussion will benefit the university.

Original and detailed receipts are required for reimbursement.

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◆**Note:** To ensure that no portion of entertainment expenses is charged to a federal grant or contract, **entertainment expenses must be recorded as federally unallowable.**

Alcohol

The purchase and use of alcohol may represent a legal exposure to an individual or institution. Some colleges or units may disallow reimbursement of alcohol purchases. When reimbursed, alcoholic beverages must always be coded as federally unallowable. Extra caution regarding alcohol should be taken when traveling with students. For more information, see University Policy 4.8, Alcohol and Other Drugs.

Long-Term Travel

Travel in excess of 30 consecutive days is generally considered long-term travel. Individual colleges and units may review facts and circumstances to determine if a period of less than 30 days should be considered long-term travel.

When research or other business requires residence in a distant location for over 30 days, it is expected that travelers will be able to find less expensive accommodations and meals. Therefore, reimbursement for meals and incidental expenses during long-term travel will only be at 50 percent of the *per diem* rates for those expenses in that location (“reimbursement limits”).

It is expected that the traveler will obtain the most cost-effective lodging while traveling on business. If accommodations are obtained to allow for family members to stay with the traveler, only the cost of the required accommodations for the university traveler is reimbursable. Comparable lodging documentation must be provided with all reimbursements. **Failure to do so could result in failure to reimburse for the entire amount.**

Receipts are required for all lodging. Reimbursement will be made only for a traveler’s stay in publicly accessible residences/places of lodging. The reimbursement limits apply for the entire trip, not just the portion of the trip greater than 30 days. Any exceptions to these reimbursement limits must be pre-approved before the trip begins by the dean or unit head.

If a traveler is authorized to work at a temporary work site outside of commuting distance for a period of at least five months, the university may negotiate and pay for residential leases. Employees who require housing for less than five months must make their own housing arrangements.

◆**Note:** Payments of expenses, including travel, lodging, and meals, made to an individual who is reasonably expected to be travelling for one year or more (or for an indefinite period) are taxable and must be reported to Payroll for taxation.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Sabbatical and Similar Leaves

Special terms apply to these reimbursements because the IRS presumes that sabbaticals provide a personal, not institutional, benefit. As a result, documentation for certain travel expenses, including long-term lodging, meals, or daily transportation expenses, must substantiate whether sabbatical or academic leaves are either business related or personal.

For sabbatical expenses to be paid through the university, they must be justified in the sabbatical plan and approved in advance by the department chair and dean's office.

Documentation is required for all payments as required elsewhere in this policy. In addition, where long-term housing is provided on a non-taxable basis, the traveler must attest that at least 75 percent of the days are devoted to Cornell business. The traveler bears the risk of substantiating this for the IRS, if necessary.

The cost of travel to and from the sabbatical site will generally be covered based on available funds. At the discretion of the unit or as provided by a sponsored award, a faculty member may be reimbursed for lodging and other expenses incurred at the sabbatical location. Certain allowances, as defined in the table below, must be processed through the payroll system and will be taxable income to the traveler.

◆ **Note:** Cornell will reimburse for a reasonable number of short-term business trips for research, conferences, and meetings during the sabbatical that are directly related to the individual's area of study, necessary, and/or undertaken to perform a study or research that cannot be done elsewhere.

Below is a table of the types of sabbatical expenditures and their allowability. This table assumes that all travel is for one year or less.

◆ **Caution:** In the event of travel beyond one year, all payments are taxable and must be reported to Payroll for taxation. Additionally, if, for other than health-related reasons, the professor fails to complete the post-sabbatical service requirement (for example, by leaving to accept a position at another university), the professor must return the travel reimbursement to the university. This requirement may not be waived.

Table 1

Allowability of Sabbatical Expenditures

	Does Cornell Allow?	Can Sponsor Override?	Does Cornell Allow Dependent Costs?	Can Sponsor Override?	Taxable?
Transportation to Sabbatical Site	Yes, based on available funds.	N/A	Only for medical needs or pursuant to the dependent care program.	Yes.	No for employee. Yes for any dependent travel.
Housing at Sabbatical Site	At the college's discretion.	Yes.	Only for medical needs or pursuant to	Yes.	Housing for the employee is not taxable. Additional costs for

POLICY 3.2 Travel Expenses

PRINCIPLES, continued

	Does Cornell Allow?	Can Sponsor Override?	Does Cornell Allow Dependent Costs?	Can Sponsor Override?	Taxable?
			the dependent care program.		dependents, if permitted, is taxable.
Food (<i>per diem</i> or reimbursed)	No.	Yes, not to exceed 50% of prevailing <i>per diem</i> rates.	No.	No.	Yes.
Shipping of Personal Goods	No.	Yes.	No.	No.	Yes.
Personal Car (rental or shipping)	No.	Yes. However, personal use of a vehicle may not be reimbursed.	N/A	N/A	The reimbursed cost of driving a personal car to a sabbatical is not taxable. Shipping a car is taxable to the employee. Use of a vehicle for business purposes, including travel to the worksite is not taxable.
Personal Items (e.g. furniture, clothing, luggage, backpacks)	No.	No.	No.	No.	N/A
Special Conditions (need to be driven by business need)	Contact the FTC/BSC, which will coordinate with DFA to determine permissibility.	N/A	N/A	N/A	Contact the FTC/BSC, which will coordinate with DFA to determine taxability.

Telephone and Internet Usage

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

The university expects you to use the most economical or efficient means of accessing the Internet and using the telephone when on travel.

Security of IT Resources

Employees have a responsibility to protect university data and computing devices they carry or access when traveling. All travelers are expected to review the information on Cornell's "Travel Internationally with Technology" website and work with their local support providers or the IT Security Office when traveling with university computers or data. See Related Resources.

POLICY 3.2

Travel Expenses

PROCEDURES: MAKING TRAVEL ARRANGEMENTS

Introduction

Using the Cornell Travel Portal website will ensure that you are getting access to university discounts, and to assist in utilizing programs that comply with university policies (see Related Resources).

Make reservations as soon as travel plans are known, to obtain advance purchase discounts. When convenient, you may consider modifying your itinerary to accommodate your personal wishes. In those instances, you must obtain a comparable quote, at the time of purchase, of any price difference and pay the incremental personal cost, if any. Similarly, you may combine personal/vacation travel with university travel, provided appropriate departmental approval is secured and there is no additional cost to the university.

Air Travel

For air travel, use the lowest economy class airfare that meets the needs of a business trip, consistent with business requirements. Frequent flyer memberships must not influence your selection of flight(s).

Cornell does not reimburse for tickets acquired with frequent flyer miles, credit card affinity programs, or airline vouchers.

Cornell has negotiated discounted rates with various airlines. To be eligible for the vendor discounts, purchase your ticket through one of the participating travel agents on the Cornell Travel Portal.

Reimbursement for baggage fees and other airline fees are allowable with business justification.

Change fees will only be reimbursed if they are as a result of a required business need or circumstances beyond your control, and a business justification is provided.

◆**Note:** The university will not reimburse the business use of personal aircraft.

Premium Airfare and Other Air Exceptions

◆**Note:** The use of premium travel requires advance written approval from your dean, vice president, or designee; this approval must be attached to all requests for reimbursement.

The lowest level of premium class may be used for air travel if, before purchase, it is confirmed with your administrative/finance manager that appropriate funds are available, and if any of the following conditions are met:

POLICY 3.2

Travel Expenses

PROCEDURES: MAKING TRAVEL ARRANGEMENTS, continued

- Any flight segment has a scheduled in-air flight time in excess of six hours, OR
- For flights that require circuitous service, the total scheduled in-air flight time is in excess of eight hours, OR
- A medical justification is documented by a recognized medical provider.

In rare instances, other extenuating circumstances may justify the use of premium class for trips that do not otherwise meet the above conditions. Premium class may not be purchased using sponsored funds or federal appropriations, unless specifically approved in the award documents. Students must travel in economy class regardless of duration or length of flight.

You may upgrade your class of service at your own expense or by using your frequent-flyer miles (which are not reimbursable by the university).

◆**Caution:** Because the cost of premium travel is unallowable for federal and many other purposes, **you must obtain, at the same time as the reservation for the higher level of service**, a comparable cost for the same flight plan and dates using nonrefundable economy class. The reimbursed portion of the cost attributed to the upgraded service must not be charged to a grant or contract and must be coded as a federally unallowable expense. The comparable flight documentation must be provided with all reimbursements. **Failure to do so may result in failure to reimburse for the entire amount.**

◆**Note:** Additional days may be reimbursed if extending the period results in reduced airfare sufficient to cover the additional meals, lodging, and other expenses, e.g., Saturday stay over. Sufficient documentation, such as a comparable flight obtained **at the same time of the original reservation**, must be provided to justify additional days and document savings.

Unused Tickets or Changes

When travel plans must be changed due to unforeseen circumstances, you must contact the travel agent or airline that booked the ticket and request a refund (when a refundable ticket was issued); alternatively, you may apply the unused ticket to the next business trip. Flights must be cancelled prior to flight departure time.

Penalties for changes to airline tickets for business reasons or circumstances beyond your control will be reimbursed. For tickets purchased using sponsored funds, or federal appropriations, contact Sponsored Financial Services to determine if the penalty or change fee may be charged to the award.

It is the unit's responsibility to ensure that the cost of any unused ticket is appropriately removed from any sponsored project originally charged until such

POLICY 3.2

Travel Expenses

PROCEDURES: MAKING TRAVEL ARRANGEMENTS, continued

time as the ticket is used. If the ticket is not used, it must be written off to the traveler's department account.

Ground Transportation and Airport Parking

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

You may travel by car service (e.g., Uber and black-car service) when it represents the most efficient and cost-effective method. All other use of car services, such as limousines, must be approved in advance by your unit.

Airport parking is reimbursable when it is the most practical and economical option available considering the length of the trip, but only at the satellite (long-term) rate.

◆ Notes:

1. If you are on university business, you may obtain Cornell's parking discount at Tompkins Regional Airport. To do so, show your Cornell ID at the parking booth.
2. For other chartered modes of transportation for groups, please contact Procurement Services.

Campus-to-Campus (C2C) Bus Service

For travel between Ithaca and NYC, use of the C2C bus is the recommended and preferred mode of travel. To obtain the university pricing this must be direct-charged to a university account.

Personal Cars

If you drive your personal automobile for university business purposes to a location other than your regular work location, the university will provide reimbursement for your business miles based on the IRS' standard mileage rate, which includes all gas, oil, repairs, and insurance costs. Business miles are based on the most direct route. Reasonable tolls and parking fees will be reimbursed.

Rental Cars

Car rentals costs will be reimbursed if necessary and reasonable. Use one of the university's preferred suppliers to obtain the best rates (see Appendix B).

POLICY 3.2

Travel Expenses

PROCEDURES: MAKING TRAVEL ARRANGEMENTS, continued

Other Forms of Transportation

The university will provide reimbursement for other commercial means of transportation such as train, bus, or boat. Reimbursements should not exceed the cost of reasonable coach airfare or other reasonable transportation costs to the same destination. Receipts are required if the roundtrip cost exceeds \$75.

Lodging

Choose a reasonably priced hotel with a single occupancy rate. The university's travel portal includes information on hotels and motels offering discounted rates to university employees. Reasonable lodging is based on cost, condition, and availability, and unless the price can be shown to be competitive, excludes luxury hotels.

Where and when practicable, consider using an ecologically responsible hotel, such as one identified by the Green Hotel Association, EU Ecolabel, Hoteles Mas Verdes, or other eco-friendly identifier.

Request an educational discount when available.

The university requires receipts for all lodging, whether domestic or international. Cornell does not permit the use of *per diem* rates for lodging, and will not reimburse for the value of free accommodations provided under frequent guest programs rewards or any other mechanism where you have not incurred an out-of-pocket expense for the specific stay. You may not select hotels based solely on their frequent guest memberships.

You are responsible for cancelling hotel room reservations, if necessary. Request and record a cancellation number in case of billing disputes. Cancellation deadlines are based on the individual hotels and time zones.

Cornell is a tax-exempt entity in many states. However, when using a personal credit card for lodging, an exemption is often not available. The use of a Cornell corporate card, which is always preferred, when presented to a lodging facility in conjunction with a tax-exemption certificate, may entitle you to an exemption from sales tax. Request and take a copy of the tax exemption certificate for the state in which you will be staying, if available. You will be required to show and provide a copy of the certificate at the time of check-in. When possible, request that all taxes be removed from your bill prior to checkout. For sales and use tax information, see Related Resources or contact your FTC/BSC.

◆Notes:

1. For travel in excess of 30 consecutive calendar days, see Long-Term Travel in Principles.
2. If staying at a private residence, Cornell will reimburse reasonable expenses for a token gift of appreciation not to exceed \$100 per trip. Provide documentation with the expense report. The cost of a token gift of

POLICY 3.2

Travel Expenses

PROCEDURES: MAKING TRAVEL ARRANGEMENTS, continued

appreciation cannot be reimbursed from sponsored funds or state or federal appropriations.

3. Some colleges within the university have negotiated rates with hotels used more frequently within their own college.
4. Additional costs or fees associated with the use of a fitness center or gym are not allowable and will not be reimbursed.
5. The use of Airbnb or other similar services is not recommended due to the potential risks to the traveler, specifically related to fire protection and physical assault. If you choose to stay in a private residence through the use of these services, you do so at your own risk.
6. Students traveling abroad and staying with host families should work with their departments to review potential safety, health, and security issues.

Laundry

You will be reimbursed for reasonable and actual expenses for laundry services that are necessary due to an absence from home for more than five consecutive workdays, or when unusual circumstances mandate these services. This service is only reimbursable for domestic travel.

◆**Note:** Federal international *per diem* rates are inclusive of laundry services and therefore laundry costs are not separately reimbursable.

POLICY 3.2

Travel Expenses

PROCEDURES: REIMBURSEMENT

Documentation Requirements

You must provide sufficient documentary evidence to support the business purpose and substantiate expenses. Electronic or scanned documentation is acceptable, provided the image is clear and complete, except where prohibited by sponsor requirement. Scan the entire original bill or receipt, including the reverse side where utilized. Incomplete or poor-quality documentation may require additional proof of payment (such as a credit card statement or cancelled check), or result in a delayed reimbursement or disallowance.

Documentation 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. Airline receipts must indicate the carrier and class of service.

For travel expenses of \$75 or greater, other than non-hosted meals, original, detailed receipts must be provided. Where generic or handwritten receipts on plain paper are the only receipts available and form of payment is a credit card, it is advisable to provide a copy of the credit card statement.

For non-lodging travel expenses of less than \$75, receipts are not required although the traveler is still required to indicate the nature of the expense, date, location, and dollar amount paid. It is best practice, but not required, for the traveler to retain all receipts for claimed expenses less than \$75 until the expense report is processed. Approvers have the right to inquire about any expenses under \$75.

If you lose a receipt, try to obtain a copy from the vendor as soon as you discover it has been lost. Copies of airline receipts can typically be obtained from the airline or its frequent flyer program. Where not possible, include any alternate documentation, such as a credit card statement, and provide an attestation of the expense. Include in the attestation (1) the name of the seller; (2) a description of the expense; (3) the transaction date; (4) the amount paid; and (5) a statement to the effect that "I am unable to obtain a receipt for the above items. I certify that I paid the amount stated and have not been previously reimbursed."

Where expenses are covered partially by another organization or shared with another traveler, copies of receipts in place of originals are acceptable. Include on the voucher the name of the organization or individual paying the partial reimbursement, what is being reimbursed, and the amount reimbursed.

When members of the same unit travel together, the most senior member should pay for any shared, non-*per diem* expenses.

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

POLICY 3.2

Travel Expenses

PROCEDURES: REIMBURSEMENT, continued

Lastly, the traveler is required to attest to the validity of the charge as part of the reimbursement.

Examples of Proper Documentation

The university requires the following documentation to substantiate all expenses:

- **Air/Rail** – An original ticket receipt and Refund Exchange Notice (REN) if there were any changes in tickets.
 - **Note:** A receipt for ticketless travel must be requested.
 - When travel includes personal travel, a quotation for incremental costs must be provided.
- **Hotel** – An itemized bill or folio or proof of stay.
- **Vehicle Rental** - A rental vehicle agreement receipt.
- **Personal Vehicle Usage** – A receipt for tolls or parking, when individually \$75.00 or greater; information on date, location, number of miles, etc. as needed within the trip itinerary.
- **Hosted Meals** - A detailed receipt is required for reimbursement including the business purpose and all guests' names, affiliations, and business relationships.
- **Entertainment** – A detailed credit card or detailed cash register receipt.
- **Miscellaneous Expenses** – A receipt, which must include the name of the vendor, location, date, and dollar amount, for expenses of \$75.00 or greater.

Payment Methods

In order to streamline the payment of business travel expenses and reduce the instances where an advance is required, the university will pay directly for certain travel expenses, as outlined below. For those travel expenses for which direct payment is not authorized, travelers are encouraged to use their corporate travel card. See the Procurement Services website for information on the benefits of this card. Contact the administrative office for your unit to apply.

Cornell discourages the use of cash because of the risks to the individual. If your trip requires traveler's checks, you should obtain the checks directly from the bank. Cornell will reimburse for fees associated with obtaining required traveler's checks.

◆Notes:

1. Do not direct pay, or process a reimbursement for, the travel expenses of an individual who is being paid to perform a service. Such service providers must present an invoice, which will include all fees that the unit has agreed to pay.
2. Carefully review any request for the direct payment of travel for a student and follow student travel guidelines above.

POLICY 3.2

Travel Expenses

PROCEDURES: REIMBURSEMENT, continued

Airfare

Direct payment to an authorized “partner” travel agency is allowed for Cornell faculty, staff members, and students (except in cases where support must be processed through Student Financial Aid), as well as visitors/guests of the university. See the Cornell Travel Portal for authorized travel agencies and further details about making reservations. The authorized travel agency will generate an invoice for the airfare and the invoice should be submitted to the traveler’s FTC/BSC for payment.

◆**Note:** You may choose to make air travel arrangements in another fashion, paying personally and then seeking reimbursement upon your return.

Campus to Campus (C2C) Bus

Charge C2C Bus fares and fees directly to your unit account (see www.c2cbus.com).

Conference Fees and Registrations

Contact your FTC/BSC to pay for conference fees and registrations through direct billing.

Lodging

Direct billing for lodging is available from a limited number of hotels, primarily in Ithaca and NYC (see the travel portal for the most up to date list of hotels). For groups of three or more, or visitors/guests of the university, contact your FTC/BSC for direct payment options, as outlined in University Policy 3.25, Procurement of Goods and Services.

Rental Cars

Direct billing is not an option for rental cars. See Appendix B.

Corporate Card – Ithaca

The corporate travel card is a personal liability card that is used for the payment of business-related expenses. The bill is sent directly to the cardholder, who is responsible for remitting payment directly to the financial institution. The card has certain benefits, such as no annual fee. A 60-day payment period has been negotiated with the financial institution. Cornell is notified of all late accounts; and non-payment of reimbursed expenses may result in disciplinary action.

POLICY 3.2

Travel Expenses

PROCEDURES: REIMBURSEMENT, continued

Corporate Card – WCMC

The corporate travel card is a corporate liability card that is used for the payment of business-related expenses. The bill is sent directly to WCMC.

Travel Advances

Permissible travel advances, including pre-travel reimbursements to the traveler, are limited to only those expenses for which a traveler is expected to endure a hardship for out-of-pocket expenses while on travel, and expenses that could not have been paid via direct pay or a Cornell corporate card. Cash advances are obtained through the use of the Travel Advance Form (see Related Resources).

◆ **Notes:**

1. For more information or to request a travel advance, contact your FTC/BSC.
2. Where group travel is required, travel advances may be authorized. For more information, contact your FTC/BSC.
3. Approval of requests is at the discretion of the college or unit. Confidential information or documentation related to a hardship must be destroyed after review.
4. Unspent advances must be repaid within 30 days of the last day of travel or, if travel did not occur, within 30 days of the expected travel.

Travel/Expense Report

Except in extenuating circumstances, all travel reimbursement requests must be submitted within 30 days of the completion of travel.

With each reimbursement request, you must submit a full trip report. This report must detail all travel to and from the location, meals, lodging, meeting(s)/conference(s) attended, etc., and must include all requested reimbursement for the entirety of the trip. Where other Cornell travelers were included or paid for, e.g., shared taxi, note the name of the other traveler.

◆ **Note:** Unless extenuating circumstances are approved for late submission of a travel reimbursement, reimbursement may be taxable. In all cases, reimbursement exceeding six months from completion of the travel will be considered taxable income to the traveler and reported to the IRS. Approval by the dean, vice president, vice provost, or designee is required for all submissions exceeding six months.

Reimbursement

Generally, the university will send reimbursement of approved expenses to an employee within 10 working days of receipt by the FTC/BSC, of a completed and approved voucher.

In order to expedite reimbursements, travelers are encouraged to sign up for direct deposit. Sign up for direct deposit (ACH) by completing an Accounts Payable ACH Authorization Form. See Related Resources.

POLICY 3.2

Travel Expenses

ADDITIONAL PROCEDURES: TRAVEL ON SPONSORED AWARDS

Overview

External sponsors often support travel to research sites, conferences, and for other purposes. Generally, sponsor rules are more restrictive than those of the university. Travel on sponsored awards and federal appropriations must comply with both university policy and sponsor regulations. In the case of conflicting rules, the more restrictive one applies. The following are general reminders regarding sponsored travel. Prior to making arrangements, be aware of any applicable rules specific to the sponsor or award. Contact Sponsored Financial Services for assistance with award terms.

General Guidelines

For a travel cost to be allowable, it must be reasonable (i.e., pass the “prudent person” test regarding the expenditure), be necessary for the performance of the project, be allocable (i.e., the costs directly benefit the project in proportion to the amount charged), and conform to the terms of the award. When a project’s costs are audited, Cornell must be able to substantiate each of these requirements using the “business purpose” and other contemporaneously obtained materials included in the expenditure documentation. For these reasons, adherence to the documentation requirements of this policy is essential.

International Travel

Some agencies, especially in the Department of Defense and Department of Energy, require prior approval for all international travel.

Air Travel

Generally, sponsored funds may be used to pay for only economy class travel. Only the economy portion of a fare may be charged to an award in the event that you use premium class travel, as otherwise permitted under this policy. To determine the premium cost it is critical that you obtain quotes **contemporaneously** for both economy and premium fares.

All federally funded travel is subject to the Fly America Act. This regulation requires that U.S. carriers be utilized for all travel with very limited exceptions. Where a destination city is not served by a U.S. carrier, a U.S. carrier must be utilized to the nearest gateway city. Documentation of an allowable exception will be required as part of reimbursements in instances where a foreign carrier is utilized.

Exceptions to the Fly American Act

- *Open Skies Agreements*: Certain countries have treaties that permit travelers to use their airlines for federally funded (except Department of Defense) travel.

POLICY 3.2

Travel Expenses

ADDITIONAL PROCEDURES: TRAVEL ON SPONSORED AWARDS, continued

The current countries include the European Union, Switzerland, Australia, and Japan.

- *Travel to and from the U.S.:* The use of a non-U.S. carrier is permissible if:
 - The airport abroad is the origin or destination airport, and use of a U.S. carrier would extend the total travel time 24 hours or more than would travel by non-U.S. carrier; or
 - The airport abroad is an interchange point, and use of a U.S. Carrier would require the traveler to wait four (4) hours or more to make an overseas connection or would extend the total travel time six (6) hours or more than would travel by non-U.S. carrier.
- *Travel between points outside the U.S.:* The use of a non-U.S. carrier is permissible if:
 - Travel by a non-U.S. carrier would eliminate two (2) or more aircraft changes *en route*; or
 - Travel by a U.S. carrier would extend the total travel time six (6) hours or more than would travel by non-U.S. carrier.
 - For all short distance travel, regardless of origin and destination, use of a non-U.S. carrier is permissible if the elapsed travel time on a scheduled flight from origin to destination airport by a non-U.S. carrier is three (3) hours or less and service by a U.S. carrier would double the travel time.

Further exceptions described in the Code of Federal Regulations include:

- When the U.S. air carrier has seats only in first and/or business class, and economy class service is available from a non-U.S. air carrier.
- When non-U.S. air carrier service is deemed a matter of necessity per the following:
 - When the university, in consultation with the federal agency as necessary, determines that use of a non-U.S. air carrier is necessary for medical reasons, including to reduce the number of connections and possible delays in the transportation of persons in need of medical treatment; or
 - When use of a non-U.S. air carrier is required to avoid an unreasonable risk to the traveler's safety (e.g., terrorist threats) and is approved by the university, in consultation with the federal agency as necessary, on a case-by-case basis. A university determination and approval of the use of non-U.S. air carrier service based on a threat against a U.S. flag air carrier must be supported by a travel advisory

POLICY 3.2

Travel Expenses

ADDITIONAL PROCEDURES: TRAVEL ON SPONSORED AWARDS, continued

notice issued by the Federal Aviation Administration and the Department of State. A university determination and approval of use of a non-U.S. air carrier based on a threat against U.S. Government employees or other travelers must be supported by evidence of the threat(s) that form the basis of the determination and approval; or

- When you cannot purchase a ticket in your authorized class of service on a U.S. flag air carrier, and a seat is available in your authorized class of service on a non-U.S. air carrier.

◆**Note:** Use of a university travel agent does not automatically provide Fly America Act compliance. To obtain university and federal agency approval, contact Sponsored Financial Services prior to purchasing ticket.

Lodging

A hotel receipt, issued pursuant to departure, is required to document your hotel stay. In the case of pre-paid hotel reservations, request that the hotel provide a “zero dollar folio” or “proof of stay” indicating the dates of stay. This folio, along with the receipt for the pre-paid reservation, is required for reimbursement.

Unallowable Expenses

Unallowable expenses, such as alcoholic beverages, are prohibited from being charged to sponsored awards, regardless of their permissibility under university rules.

Meals During Travel

The cost of meals is considered by the government to be a personal expense, and is normally not allowed on a sponsored project. However, meals may be charged to an award while an individual is in travel status.

Costs of alcohol and non-business participants (and associated tax and tip) must be coded as federally unallowable.

At their option, units may restrict *per diem* to 0%, 25%, 50%, or 75% of the federally allowable *per diem* on sponsored projects. In such cases, the unit must make the traveler aware of the reduction prior to the trip. Nothing in this policy precludes an individual from *voluntarily* reducing the total amount of *per diem* reimbursement requested.

POLICY 3.2

Travel Expenses

APPENDIX A: TRAVELER GUIDE

Before Travel:

- I. Do potential benefits of the trip justify the time, expense, and environmental impact after considering cost-effective and low carbon alternatives, such as video conferencing. If no, choose another option. If yes, continue below.
 - A. Are you a student? If no, continue to B. If yes, continue below.
 1. Review the section on student travel.
 2. Has your college/operating unit established additional restrictions (exceeding travel policy) on fund use or limited reimbursement amounts? If no, continue to B. If yes, review restrictions as travel is being planned.
 - B. Is this travel on sponsored funds? If no, continue to II. If yes, familiarize yourself with any applicable sponsor rules, documentation requirements as they may be more restrictive than the university's and may include a prior approval requirement. See Procedures: Travel on Sponsored Awards. Continue to II.
- II. Is the travel international? If no, continue to III. If yes, familiarize yourself with the international travel resources and information provided on the International Travel Planning Resources webpage (see the Related Resources) and register your international travel at <http://travelregistry.cornell.edu/>. Continue to III.
- III. Will the travel exceed one week? If no, continue to IV. If yes, maintain a log of the daily business activities and retain in your personal files. The IRS may require the traveler to produce evidence that business activities constituted at least 75 percent of the total time away from home. Continue to IV.
- IV. Will the travel exceed 30 consecutive calendar days? If no, continue to V. If yes, long-term travel is subject to different policies, as follows:
 - A. Reimbursement for meals and incidental expenses during will only be at 50 percent of the current published federal *per diem* rates for those expenses in that location.
 - B. Comparable lodging documentation must be provided with all reimbursements. Failure to do so could result in failure to reimburse for the entire amount. If accommodations are obtained to allow family members to stay with the traveler, only the cost of the required accommodations for the university traveler is reimbursable.
 1. Receipts are required for all lodging.
 2. Any exceptions to reimbursement limits must be pre-approved by the dean before the trip begins. Continue to V.
- V. Will the travel occur while you are on sabbatical or similar leave? If no, continue to VI. If yes, sabbatical expenses to be funded on either a reimbursement or taxable basis must be justified in the sabbatical plan and approved in advance by the department chair and dean's office. Continue to VI.
- VI. Will the travel be expected to exceed one year or more or for an indefinite period? If no, continue to "Travel Planning and Arrangements." If yes, expense payments are taxable. Continue to "Travel Planning and Arrangements."

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Travel Expenses

APPENDIX A: TRAVELER GUIDE, continued

Travel Planning and Arrangements

To obtain advance purchase discounts, make travel reservations using the Cornell Travel Portal as soon as travel plans are known (see Related Resources). The university will provide reasonable reimbursement for any commercial means of transportation including air, train, bus, or car.

- I. Will there be a personal component to your travel plans? If no, continue to II. If yes,
 - A. Obtain departmental approval, and
 - B. Document and pay the incremental personal cost, if any, separating personal expenses from university business expenses. Continue to II
- II. Are you going to New York City? If yes, use of the C2C bus is the recommended. To obtain the university pricing, direct-charge to a university account. Continue to III. If no, continue to III.
- III. Are you flying? If no, continue to V. If yes, use the lowest economy class airfare that meets the needs of a business trip, consistent with business requirements. Be aware of the following:
 - A. Frequent flyer memberships must not influence flight selection to anything other than the lowest priced flight available. Cornell does not reimburse for tickets acquired with frequent flyer miles, credit card affinity programs, or airline vouchers.
 - B. Baggage fees and other airline fees are reimbursable with business justification; change fees are reimbursable if business requirement, justification for change is provided. Continue to IV.
- IV. Are you considering premium airfare? If no, continue to B. If yes,
 - A. Is premium class specifically approved in the award documents? If no, you may not travel premium class. Continue to B. If yes, you must obtain approval in advance. Observe the items below:
 1. Check with your administrative/finance manager to discuss conditions where premium class may be used for air travel and obtain advance approval. If not approved, you may not travel premium class. Continue to B. If approved, continue to 3.
 2. Obtain a comparable cost for the same flight plan and dates using nonrefundable economy class at the same time as the reservation at the higher level of service. Failure to do so could result in failure to reimburse for the entire amount. Continue to B.
 - B. Are you considering extending your stay to reduce the airfare cost? If no, continue to C. If yes,
 1. Will the airfare savings be sufficient to cover the additional meals, lodging, and other expenses? If no, the university will not reimburse you for an extended stay. Continue to C. If yes, obtain a comparable cost for a comparable flight obtained at the time of the original reservation to justify additional days and document savings. Continue to C.
 - C. Do you need ground transportation during your trip? If no, continue to D. If yes, use the most practical and economical mode of ground transportation to and from airports - i.e., hotel and airport shuttle services; shared ground transportation; Uber and black car service when they represent the most efficient and cost-effective method. Continue to D.
 - D. Do you need airport parking? If no, continue to V. If yes, satellite (long-term) airport parking is reimbursable. If you are on university business, you may obtain Cornell's parking discount at Tompkins Regional Airport by showing your Cornell ID at the parking booth upon leaving. Continue to V.
- V. Are you going to rent a car? If no, continue to VI. If yes, note both items below:

POLICY 3.2

Travel Expenses

APPENDIX A: TRAVELER GUIDE, continued

- A. Utilize the university's preferred supplier agreements with Hertz Corporation, Enterprise Rent-A-Car, and National Car Rental. When renting a vehicle in New York State, you may be required to present the New York State Tax Exemption Certificate ST 119.1.
 - B. Ask if liability insurance is provided. If it is not, purchase only the basic liability coverage offered, and reject any additional coverage offered to you. Continue to VI.
- VI. Are you going to use your personal car?
- A. If yes, the university will provide reimbursement for your business miles based on the IRS' standard mileage rate. The mileage rate reimbursement includes gas, oil, repairs, and insurance; it does not include tolls and reasonable parking fees that may be separately reimbursed at the discretion of the unit. (See Appendix C.) Continue to VII.
 - B. If no, ensure the cost for any other commercial means of transportation such as train, bus, or boat. Reimbursement does not exceed the cost of reasonable coach airfare or other reasonable transportation costs to the same destination. Continue to VII.
- VII. Do you need lodging at a cost to you?
- A. If no, Cornell will reimburse reasonable expenses for a token gift of appreciation to the personal residence owner, not to exceed \$100 per trip. Proper documentation must be provided with the expense report. Continue to VIII.
 - B. If yes, go to the university's travel portal for information on hotels and motels offering discounted rates to university employees. Note items below:
 - 1. The university requires receipts for all lodging, whether domestic or international. Cornell does not permit the use of *per diem* rates for lodging. Fitness center or gym costs are not allowable and will not be reimbursed.
 - 2. Some colleges have negotiated rates with their frequently used hotels.
 - 3. The use of Airbnb or other similar services is not recommended due to the potential risks to the traveler.
 - 4. Students traveling abroad and staying with host families should work with their departments to review potential safety, health, and security issues. Continue to VIII.
- VIII. Are you using a personal credit card? If yes, a sales tax exemption is generally not available. If no, and you're using the preferred Cornell travel card, take a copy of the appropriate state's tax exemption certificate, if available; request all taxes be removed from your bill prior to check-out.

POLICY 3.2 Travel Expenses

APPENDIX A: TRAVELER GUIDE, continued

Travel Reimbursement

Except in extenuating circumstances, all travel reimbursement requests must be submitted within 30 days of the completion of travel.

A full trip report must be submitted with each request indicating all travel to and from, meals, lodging, meeting(s)/conference(s) attended, etc. for all days. Indicate which expenses are included in the request for reimbursement and which have been otherwise paid to ensure that no expenses are later submitted for the same trip. Where other Cornell travelers were included or paid for, e.g. shared taxi, the name of the other traveler should be noted.

- I. Did you travel by air/rail? If no, continue to II. If yes, you'll need your original ticket receipt and Refund Exchange Notice (REN) if there were any changes in tickets. Ticketless travel must request and provide a receipt. Continue to II.
- II. Did your travel expenses include a personal component? If no, continue to III. If yes, a quotation for incremental costs must be provided. Continue to III.
- III. Did you require lodging? If no, continue to IV. If yes, you'll need an itemized hotel folio or proof of stay. Continue to IV.
- IV. Did you require ground transportation? If no, continue to V. If yes, continue by choosing one option below:
 - A. If you rented a car, you'll need to provide the rental vehicle agreement receipt. Continue to V.
 - B. If you drove your own car, you'll need receipts for tolls, parking, and daily mileage log listing date, itinerary, and number of miles. Continue to V.
- V. Did you host any business meals? If no, continue to VI. If yes, you'll need detailed receipt, additionally indicating the business purpose and all guests' names, affiliations, and business relationships. Continue to VI.
- VI. Did you have any other entertainment or miscellaneous expenses? If no, you are finished with your reimbursement submission. If yes, you'll need credit card receipt or cash register receipt that includes the name of the vendor, location, date, and dollar amount, as well as business purpose and names of guests for entertainment expenses.
- VII. You are finished with your reimbursement. If you still have questions, contact your FTC/BSC.

POLICY 3.2

Travel Expenses

APPENDIX B: CAR RENTALS, INSURANCE, AND ACCIDENT INFORMATION

Car Rental Preferred Supplier Agreements

The university has pricing agreements with Avis Car Rental, Budget Car Rental, 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, see the Cornell Travel Portal.

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

◆ **Notes:**

1. 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. Please note that when paying for a rental car on a personal card, you may not be allowed tax exemption.
2. Upgrades, such as GPS or satellite radio, will not be reimbursed.

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 2, below.

Collision or Loss Damage Waiver (CDW or LDW)—REQUIRED: This type of coverage provides protection from responsibility for any damage that may occur to the vehicle that you have rented. When renting a vehicle on university business, make sure that you have elected CDW/LDW.

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 2, 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

POLICY 3.2
 Travel Expenses

APPENDIX B: CAR RENTALS, INSURANCE, AND ACCIDENT INFORMATION, continued

offered to 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 suppliers listed in Table 2, below, and you have provided the vendor with the corporate I.D. number, you will automatically receive from the rental car company certain insurance benefits.

Table 2
Liability, CDW, and LDW Insurance Coverage Automatically Provided by Rental Car Company When a Vehicle is Rented through One of the University's Pricing Agreements

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

◆**Note:** Contact the Office of Risk Management and Insurance if you have questions about international rental car insurance.

POLICY 3.2 Travel Expenses

APPENDIX B: CAR RENTALS, INSURANCE, AND ACCIDENT INFORMATION, continued

If you use your Cornell corporate 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 U.S. Bank 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.

POLICY 3.2

Travel Expenses

APPENDIX C: UNALLOWABLE EXPENSES

Contact your FTC/BSC if you need to discuss an exception.

- airline/car rental upgrades
- airline/Cornell Club or social club membership dues
- personal automobile gas, oil, repairs, or insurance costs (except as included in the IRS mileage reimbursement rates)
- babysitting or childcare costs
- carbon offset credits
- 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, vice provost or vice president)
- frequent-flyer miles
- GPS on rental vehicles
- health club facilities, saunas, massages
- helicopter services for airport transfers
- hotel fitness room or gym fees
- kennel fees and pet care for pets while on travel status
- loss/theft of cash
- loss/theft/damage of personal property (lost baggage, etc.)
- magazines, books, newspapers, or movies
- non-compulsory health insurance coverage
- optional travel or baggage insurance
- parking or traffic violation tickets
- personal accident or property insurance
- personal entertainment/grooming/gifts/souvenirs
- satellite radio on rental vehicles
- trip cancellation insurance

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

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Travel Expenses

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