

3.10.15 Travel and Transportation Administration and Expenses

A. Policy Statement

It is University policy to reimburse employees for expenses incurred while traveling on official University business. Such reimbursement is subject to all applicable statutes, regulations, bargaining agreements, contracts, policies, procedures, and budget availability.

B. Policy Rationale

The University seeks to ensure that the policies and procedures related to administration of travel and transportation are documented, communicated, clearly understood, and consistently applied.

C. Policy Authority

1. GSA (U.S. General Services Administration) Privately Owned Vehicle (POV) Mileage Reimbursement Rates
2. IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses
3. IRS Publication 1542, Per Diem Rates

D. Definitions

1. Borrowed vehicle. A vehicle that is not a "state-owned vehicle" or a "hired vehicle" but that is used on University business. "Borrowed vehicle" includes vehicles owned by employees, students, and others participating in institution activities, and used on University business;
2. Charter Services. Airlines that do not participate in franchised airline reservation systems (e.g., Southwest).
3. Commercial Lodging. Travel requiring overnight absence from an employee's official station during which expenses arising from the use of commercial lodging are expected.
4. Common Carrier. Any air, land, or water motorized conveyance operated under a license for the transportation of passengers for hire for which a ticket is issued.
5. Contractor. An entity awarded a contract to furnish an institution goods, services, or work.
6. Entity. A natural person capable of being legally bound, sole proprietorship, corporation, partnership, limited liability company or partnership, limited partnership, profit or nonprofit unincorporated association, business trust, two or more persons having a joint or

common economic interest, or any other person with legal capacity to contract, or a government or governmental subdivision.

7. Foreign Travel. Travel to or within foreign countries. For determining reimbursement rates, travel to or within Puerto Rico, the Northern Mariana Islands or U.S. Possessions is considered non-foreign overseas travel. For determining account codes, travel to or within Puerto Rico, the Northern Mariana Islands and U.S. Possessions is considered foreign travel.

8. Hired vehicle. A vehicle that is leased, hired, or rented by the State, the Board, or any institution. This definition excludes borrowed vehicles;

9. In-State Travel. Travel to or within the state of Oregon. Includes travel to Oregon originating outside the state of Oregon.

10. Institution Contract Representative. The named representative in the contract or the institution Director/Manager of Purchasing and Contract Services.

11. Loaned Vehicle. A vehicle that is not a “state-owned vehicle” or a “hired vehicle” but that is used on University business. “Borrowed vehicle” includes vehicles owned by employees, students, and others participating in institution activities and used on University business (see also Personal Vehicle).

12. Non-Commercial Lodging. Travel requiring overnight absence from an employee's official station during which non-commercial lodging is used (e.g., camping equipment, recreational vehicle or private home).

13. Non-Foreign Overseas Travel. Non-Foreign Overseas travel comprises travel to or within Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands and U.S. Possessions. When traveling to or within Alaska and Hawaii, use out-of-state travel account codes. When traveling to or within Puerto Rico, the Northern Mariana Islands, and U.S. Possessions, use foreign travel account codes.

14. Official Guests. Official guests are deemed by appropriate University personnel to be guests of the University with a related appropriate purpose. Official guests can include, but are not limited to visiting speakers, visiting faculty, diplomatic or dignitary guests, public figures, candidates and their accompanying family members, and performing artists.

15. Officially sanctioned program: any program undertaken to further the instructional, research or service missions of the institution or designed to promote the cultural and physical development of students. Such programs include but are not limited to:

a. Academic department programs;

- b. Co-curricular programs;
- c. Intramural, recreational sports, club sports, and intercollegiate athletic programs;
- d. Any student programs or activities identified by the president or designee. Examples of such activities include but are not limited to student government, student housing activities, activities sponsored by student organizations that are consistent with the institution's mission.
- e. No motor vehicle owned, leased, or controlled by the state shall be used to transport students to an event or activity not directly related to an officially sanctioned program.

16. **Official Station.** The city, town or other location to which an employee is assigned (see also Tax Home).

17. **Out-of-State Travel.** Travel to or within the United States, but outside the state of Oregon. For determining reimbursement rates, travel to or within Alaska and Hawaii is considered non-foreign overseas travel. For determining account codes, travel to or within Alaska and Hawaii is considered out-of-state travel.

18. **Per Diem.** Reimbursement for lodging, meal and incidental expenses for a 24-hour period.

19. **Private Vehicle.** A vehicle that is owned by employees, students, and others participating in institution activities and used on University business (see also Loaned Vehicle).

20. **Rental Vehicle.** A vehicle that is leased, hired or rented by the State or the University or its representatives. This definition excludes borrowed vehicles.

21. **University business.** Any activity for which all or part of the expenses may be reimbursed by any unit, department, or program of the University.

22. **State-owned Vehicle.** A vehicle owned by or registered in the name of the State of Oregon or the University or its representatives.

23. **Tax Home.** Generally, your regular place of business or post of duty, regardless of where you maintain your family home. It includes the entire city or general area in which your business or work is located. If you have more than one regular place of business, your tax home is your main place of business. If you have more than one place of work, consider the following when determining which one is your main place of business or work.

- a. The total time you ordinarily spend in each place

- b. The level of your business activity in each place.
- c. Whether your income from each place is significant or insignificant (See also Official Station.)

24. Unrestricted Air Travel. Airline travel for which there are no restrictions on ticket purchase (e.g., seven- or fourteen-day advance purchase, Saturday night stay or non-refundable provisions).

25. Vehicle. Cars, vans, trucks and buses.

G. Responsibilities

The Vice President for Finance and Administration has authority over the University travel and transportation policy including the establishment of University travel reimbursement rates.

H. Approval

Travel expenses will be reimbursed provided the trip is approved in advance by authorized University personnel. Travel authorizations may be verbal or written. Blanket authorization for a series of trips may be approved. Employees whose duties require frequent or continuous travel are considered to have advance approval when travel is within the usual limits of their duties. If the departmental policy requires a written request, and when several employees travel together with the same itinerary and similar expenses, one request for travel authorization may be submitted to the group.

I. Persons Eligible for Travel-Expense Reimbursement

- 1. Employees. University employees may be reimbursed for expenses incurred in connection with official travel.
- 2. Employees on Leave. Reimbursement for travel expenses incurred during sabbatical or other types of leave is warranted only in exceptional circumstances.
- 3. University Board Members and Unpaid Members of Advisory Committees. University Board members and unpaid members of advisory committees may be reimbursed for actual and reasonable expenses, including mileage and gratuities of up to 15% of meal cost up to per diem.
- 4. Recruitment for Employment. Candidate reimbursement is limited to actual travel expenses for a personal interview based on itemized receipts. Candidate travel must be approved in advance by authorized University personnel. Prior written approval by authorized

University personnel is required if reimbursement includes accompanying family member(s)' travel expenses.

5. New Employees.

- a. New employees may be reimbursed for travel and moving expenses when reimbursement is necessary to employ qualified personnel.
- b. New employees teaching a single term only may be reimbursed for travel expenses associated with one round trip when reimbursement is necessary to employ qualified personnel. Advance approval by authorized University personnel is required for new employees.

6. Students. Students who travel as employees or officially designated representatives of the University may be reimbursed for travel expenses.

7. Employees of Other State Agencies. Employees of other state agencies should be reimbursed for travel expenses by their own agency.

8. Non-Employees and Volunteer Workers. Individuals not covered by this policy, section I [1] through [7], may only be reimbursed for travel expenses incurred in conjunction with providing a service to the University through a formal or informal contractual relationship.

J. Travel-Expense Reimbursement Request

Travel expenses may be reimbursed by paying either the traveler or the vendor. When employees travel together, it may be expedient for one employee to pay and claim reimbursement for certain expenses of other employees. Reimbursement for multiple employees is only allowed when actual expenses are being reimbursed and are supported by receipts. Deductions are made from the per diem amounts for employees involved. Requests to reimburse travel expenses must be made on the University travel reimbursement request form. Requests for reimbursement must be accompanied by receipts when required.

K. Travel Cards (Corporate Cards) and Travel Advances

1. The University has contracted with US Bank to provide travel cards which US Bank refers to as "corporate cards." These corporate cards are issued to eligible employees who are approved by US Bank.
2. Eligibility. Any employee who may have reimbursable travel expenses is eligible for a corporate card. US Bank conducts a credit evaluation prior to issuance of cards.

3. Card Usage

a. Employees' use of the corporate card is limited to business travel and other business-related expenses. Business travel expenses include lodging, meals, car rental and miscellaneous expenses incurred while traveling for business purposes.

b. Cardholders have Automated Teller Machine (ATM) access through the corporate card. ATM draws should be used to meet cash needs for miscellaneous travel expenses for which the corporate card cannot be used. ATM draws should be infrequent and limited to use for business purposes.

4. Responsibility for Charges. The employee is solely liable for charges to his/her account in accordance with the agreement between US Bank and the employee.

5. Payment of Charges. The full amount on the US Bank monthly statement is due upon receipt. US Bank assesses late charges in accordance with the charge card agreement and may terminate a delinquent employee's account.

6. Termination or Transfer. US Bank corporate cards are valid only while cardholders are employees of the University. A card is invalid on termination. The University travel coordinator should be notified when a cardholder terminates employment.

L. Travel Agency Services

The University does not contract with a local travel agent. Personnel may purchase tickets from a variety of sources but should find the most economical means to meet their business needs. Price, service, and administrative cost are major factors in the purchasing decision.

M. Student and Team Travel

1. Athletic Teams and Student Group Travel

a. Travel Expenses of Others. When one University employee, such as a coach, athletic director or group leader, pays for the travel expenses of the team or group members, do the following when preparing the travel reimbursement request.

1. Keep non-employee travel expenses separate from those of employees.
2. Include an attachment that provides a detailed itemization of each employee's expenses.
3. Include a vendor receipt for meals provided to the team or group members. If no receipt is available, such as when individuals are provided cash to buy their own meals, a list of the individuals' names, their signatures, and the amounts disbursed is required.

b. One-Day Trips. Meal expenses for an athletic team or student group on a one-day trip may be reimbursed at actual cost. A receipt is required. Coaches, trainers or group leaders who accompany and are responsible for the care, custody or control of the team or group are also eligible for meal-expense reimbursement. The request for reimbursement must state that the expenses result from a trip by an athletic team or student group.

N. Travel Paid by Outside Source

1. Outside entities may reimburse the University, pay a service provider directly, or reimburse an employee for travel expenses related to University business. If the service provider is paid directly, or if reimbursement is made to an employee, documentation should be maintained in the University travel records. Documentation should include the traveler's name, identity of the outside source, travel destination, travel dates and the University business purpose. If reimbursement is made to the University, it should be accounted for as a reduction of expense.
2. When a travel reimbursement payment is made by the EOU foundation, it must be reported by the foundation to the president annually.

O. Temporary Versus Indefinite Travel Assignments

Reimbursement of travel expenses for "temporary" assignments are generally not taxable to the employee if less than one year. If the assignment is "indefinite," the employee is considered to have moved to the new work location. Reimbursement of expenses for "indefinite" travel is taxable (for additional information, see IRS guidelines).

P. Meal and Incidental Expenses

1. General
 - a. Generally, meal and incidental expenses are reimbursed at a per diem rate. Meal per diem cannot be claimed when meals are reimbursed at actual cost (see Actual Meal-Expense Reimbursement below). Meal and incidental expenses may be reimbursed only if the traveler qualifies for lodging expense reimbursement, except as noted herein.
 1. Proration of meals and incidental expenses per diem for partial days involving an overnight stay. Meal per diems for initial day of travel and final day of travel will be based on the following schedule based on departure and arrival times:

Initial Day of Travel - Leave	Prior to 7:00 AM	7:00 AM to 12:59 PM	1:00 PM and after
Meal Allowance	Breakfast, lunch, dinner	Lunch, dinner	Dinner
Final Day of Travel - Return	Prior to Noon	12:00 Noon to 5:59 PM	6:00 PM and after
Meal Allowance	Breakfast	Breakfast, lunch	Breakfast, lunch, dinner

b. For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will spend the night is used. For the day the traveler returns from a trip, the per diem rate specified for the last location where the traveler stayed overnight is used.

c. Applicable meal and incidental expense per diem may not be claimed if a meal is provided at a hosted function (e.g., a conference registration fee includes a meal). The per diem rate for a full day's meal and incidental expenses is apportioned as follows:

1. Breakfast: 25%
2. Lunch: 25%
3. Dinner: 50%.

2. Actual Meal-Expense Reimbursement

a. Reimbursement for meals at actual expense is only allowed when hosting official guests and groups, for athletic team and student group meal expenses, and for University Board members and unpaid members of advisory committees. Actual meal expenses cannot be claimed in addition to meal per diem. Approved University travel per diem rates will be used to check for the reasonableness standard. When actual meal expenses are reimbursed, an itemized receipt is required. A gratuity of up to 15% of each meal expense may also be claimed. The receipt must separately itemize meals, gratuities, alcoholic beverages and any charges for room use. A "tear tag" showing only the total charge is inadequate for reimbursement. Every effort should be made to provide an itemized receipt; however, if this is not possible, a non-itemized receipt will be accepted upon submission of a written statement specifying the expense details and signed by the employee. When a single reimbursement is requested for multiple employees, all employee's names must be identified on the receipt. No alcohol expenses are reimbursable with state funds.

b. Athletic team meal expenses exceeding the University per-diem rate require documentation as to the reason for the excess and documented approval of the athletic director to whom the coach reports. Student group meal expenses exceeding the University

per-diem rate require documentation as to the reason for the excess and documented approval of the department head.

3. Meals on One-Day Trips. When a traveler departs and returns the same day, meal expenses are reimbursed only in the following cases:

a. When traveling as a University Board member or unpaid member of an advisory committee.

b. When a meal at a convention, conference or meeting is part of the agenda and the cost of the meal has not previously been paid with the registration fee

c. When directed or required to attend mealtime business meetings, including community or public relations meetings

d. Trips by athletic teams and student groups. Lunches on one-day trips will not be reimbursed except in circumstances [a] - [d] listed here.

1. The IRS considers breakfast and dinner allowances, figured on the basis of hours worked (such as those permitted under [e] – [f] below, to be taxable to the employee. If such breakfast and dinner allowances are paid, the existing account code 28502 - Overtime Meal Allowance - may be used (taxes apply).

e. When an employee leaves his/her official station two or more hours before his/her regular work shift, s/he will receive the breakfast allowance.

f. When an employee returns to his/her official station two or more hours after his/her regular work shift, s/he will receive the dinner allowance.

4. Incidental Expenses

a. Incidental Expenses are combined with meals into a single rate. University references IRS Publication 463 (Travel, Entertainment, Gift, and Car Expenses) for the definition of incidental expenses. The term "incidental expenses" means: Fees and tips given to porters, baggage carriers, hotel staff, staff on ships, waiters and taxi or shuttle drivers.

b. Incidental expenses do not include: Expenses for laundry, cleaning and pressing of clothing, lodging taxes, costs of telegrams or telephone calls, transportation between places of lodging or business and places where meals are taken, or mailing cost of filing travel vouchers and paying employer-sponsored charge card billings.

Q. Lodging

1. Lodging expenses are normally reimbursed when authorized University personnel determine that the traveler would not reasonably be expected to return to his or her residence between work shifts. Generally, lodging is reimbursed at actual cost based on approved rates, receipts are required. Exceptions (e.g., conferences) may be reimbursed at actual and reasonable cost that exceeds per diem, with appropriate documentation. Exceptions other than conferences should be rare. Lodging will be reimbursed at actual and reasonable cost for the Portland Metropolitan area. Lodging receipts required.

2. Lodging Receipts Requirements

a. Lodging receipts must show the following:

1. Traveler's name (or names)
2. Date(s) occupied
3. Room number
4. Number of persons occupying the room
5. Single room rate
6. Actual amount paid

b. If the single room rate is not shown, a note on the receipt stating the single room rate and signed by the traveler or authorized University personnel is acceptable.

3. Taxes on Lodging. Taxes on lodging are not included in the per diem rates. If actual lodging costs are reimbursed, the amount itemized on the travel claim for lodging should be the total expended for lodging including taxes.

4. Non-commercial Lodging. The intent of the non-commercial lodging per diem is to reimburse travelers using non-commercial facilities (e.g., travel trailer, motorhome, or staying with friends or family members) and should result in an economic benefit for the University. It is intended that the non-commercial lodging rate applies for any overnight stay away from home that does not take place in a commercial lodging establishment and which is provided for the employee.

R. Miscellaneous Expenses

1. Necessary business-related travel expenses are normally reimbursed. Personal expenses are not reimbursed. The University establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized.

2. Necessary miscellaneous business-related expenses are not reimbursed using a per diem; rather, if the traveler has incurred a miscellaneous business expense as outlined below, that expense is reimbursable at the actual cost.

3. Commercial Ground Transportation Normally Reimbursed

a. Receipt required

1. Taxicab
2. Airport Shuttle

4. Checked Baggage

a. Receipt required. Up to 2 standard-weight bags (standard weight as defined by the airline used)

1. Charges for the following may be reimbursed only when approved by authorized institution personnel (receipts required):

- i. Additional baggage (more than 2 bags)
- ii. Overweight baggage

5. Other Business Related Expenses Normally Reimbursed

a. Receipt required

1. Fax
2. Internet
3. Postage
4. Materials and supplies purchased to meet an immediate business need
5. Visa and passport expenses
6. Parking
7. Tolls
8. Lodging taxes
9. Energy surcharge

6. Expenses Not Reimbursed

a. In general, expenses are not reimbursed unless specifically identified as reimbursable. The following are some expenses not normally reimbursed:

1. Home-to-office travel
2. Deviations from the most direct and usually traveled route
3. Expenses incurred because the employee is accompanied by a spouse/partner or family members

S. In-State Meals, Incidental Expenses, and Commercial Lodging

1. Meals and Incidental Expenses

a. Meals and Incidental Expenses per diem is determined using the federal rate in the IRS's High-Low Substantiation Method. In-state travel meals and incidental expenses will be reimbursed at the rates and under the terms stipulated in the University Travel Summary.

2. Commercial Lodging

a. Commercial Lodging per diem is determined using the federal rate in the IRS's High-Low Substantiation Method. In-state commercial lodging will be reimbursed at the rates and under the terms stipulated in the University Travel Summary. Receipts are required.

b. Portland exception: Lodging for the Portland Metropolitan area will be at actual and reasonable cost (lodging receipts required).

3. Rate Changes and Timing

a. The IRS normally revises high-low per diem substantiation rates on a federal fiscal year basis (October 1). When the IRS changes the rates on October 1, employers have an option to continue to use the current rates and begin using the new rates from January 1 through December 31. In these circumstances, University practice is to implement the new rates effective January 1, unless expressly determined to implement at an earlier effective date.

T. Out-of-State Meals, Incidental Expenses, and Commercial Lodging

1. Meals and Incidental Expenses

a. Meals and Incidental Expenses per diem are determined using the federal rate in the IRS's High-Low Substantiation Method. Cities listed on the Out-of-State (Continental U.S.) High-Cost Localities table are classified as "high" cities. All cities not listed in the table are classified as "low" cities. Out-of-state travel meals and incidental expenses will be reimbursed at the rates and under the terms stipulated in the University Travel Summary. No receipts are required.

b. For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will spend the night is used. For the day the traveler returns from a trip, the per diem rate specified for the last location where the traveler stayed overnight is used.

2. Commercial Lodging

a. Commercial Lodging per diem is determined using the federal rate in the IRS's High-Low Substantiation Method. Out-of-state commercial lodging will be reimbursed at the rates and under the terms stipulated in the University Travel Summary. Receipts are required.

3. Rate Changes and Timing

a. The IRS normally revises high-low per diem substantiation rates on a federal fiscal year basis (October 1). When the IRS changes the rates on October 1, employers have an option to continue to use the current rates and begin using the new rates from January 1 through December 31. In these circumstances, the University practice is to implement the new rates effective January 1, unless expressly determined to implement at an earlier effective date.

U. Foreign Meals, Incidental Expenses, and Commercial Lodging

1. Foreign travel comprises travel in foreign countries. It does not include travel in Alaska, Hawaii, Guam, and other U.S. possessions. (For non-foreign travel rates, see Maximum Per Diem Rates Outside the Continental United States. If any foreign travel is reimbursed at actual cost, show a credit card statement with conversion to U.S. dollars.

2. Meals and Incidental Expenses. Meals and Incidental Expenses per diem is determined using the federal rate in the Foreign Per Diem Rates by Location, published by the Department of State. (See Foreign Per Diem Rates by Location). No receipts are required.

3. Commercial Lodging. Commercial lodging per diem is determined using the federal rate in the Foreign Per Diem Rates by Location, published by the Department of State. (See Foreign Per Diem Rates by Location) The per diem rate includes tax. Receipts are required.

4. Rate Changes and Timing. The Department of State updates these rates at the beginning of every month. University policy is to use the published rates for the period of travel.

V. Non-Continental U.S. and Overseas Non-Foreign Areas (e.g., Alaska, Hawaii, Guam, and other U.S. possessions)

1. Meals and Incidental Expenses. Meals and Incidental Expenses per diem is determined using the federal rate in the Maximum Per Diem Rates Outside the Continental United States, published by the Per Diem Committee. (See Maximum Per Diem Rates Outside the Continental United States). No receipts are required.

2. Commercial Lodging. Commercial Lodging per diem is determined using the federal rate in the Maximum Per Diem Rates Outside the Continental United States, published by the Per Diem Committee. (See Maximum Per Diem Rates Outside the Continental United States) Lodging tax is reimbursed as a miscellaneous expense. Receipts are required.

3. Rate Changes and Timing. The Per Diem Committee updates these rates once a year or as necessary. University policy is to use the published rates for the period of travel.

W. Transportation

1. Transportation expenses incurred while traveling on official business may be reimbursed. Personal expenses, such as private vehicle repair and maintenance, may not. The following expenses may be reimbursed or paid directly:

- a. Private-vehicle mileage allowance
- b. Common carrier fare
- c. Necessary fees for a taxi, shuttle service, or rental vehicle
- d. Parking and garage fees

X. Private Vehicles

1. Authorization to Use Private Vehicle. Travel by private vehicle is authorized when approved in advance by a traveler's budget authority or department head.

2. Passengers in Private Vehicles. An employee carrying passengers while using a private vehicle for business travel must comply with University rules regarding passengers.

3. Highway- and Local-Mileage Reimbursement. Mileage for the most direct, usually traveled route may be reimbursed.

a. Highway Mileage. Use standard mileage guides (Oregon Mileage Chart,) odometer readings, or online mapping tools (e.g., Google Maps) from city center to city center. Deviations from standard or usual routes must be accompanied by a written explanation in order to justify an exception and will be approved at the discretion of Finance and Administration. When a trip starts, or ends, at the employee's residence, use the shorter of the residence-to-destination and official-station-to-destination distances.

b. Local Mileage. Travel between workplaces may be reimbursed. Travel for personal reasons or entertainment may not be reimbursed.

4. Private-Vehicle Mileage Allowance. See University Travel Summary for the mileage allowance for use of a private vehicle on official business.

5. Employee-Owned Vehicle. Travel may be authorized when it benefits the University. Expense reimbursement is for use of the vehicle regardless of the number of passengers.

6. State Insurance on Employee-Owned Vehicles

a. Employees and agents authorized to use their privately owned vehicles for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle.

b. For additional information, contact the University risk coordinator

Y. Common Carrier Fares

1. Transportation by common carrier is recommended when it is more appropriate and economical than travel by state or private vehicle. Common carriers are usually preferred for out-of-state travel. Actual cost is paid or reimbursed for airline, railroad, and bus fares for travel.

2. Railroads. Reimbursement will be made for the lowest available rail fare (usually coach class). A roomette is allowed when sleeping accommodations are needed due to overnight travel. A bedroom is allowed if no roomette is available or if special accommodations are approved because of the trip's nature or the traveler's health

3. Bus Lines. Scheduled or charter buses may be used.

4. Taxis and Shuttle Services. Taxi and shuttle service is authorized between terminals, lodgings, and work stations.

5. Airlines. The traveler should use the lowest cost, including all cost factors, flight that meets their needs (coach/economy class). In general, expenses for seat/class upgrades, seat selection and airline insurance are not reimbursed.

6. Travel Awards and Frequent Flyer Mileage. The University requires all employees on official business to travel using routes, schedules, and airlines that provide the lowest rates and most efficient travel. Because the cost of record-keeping outweighs any monetary benefit, the University will not recapture airline bonuses awarded employees for frequent flyer miles. Frequent flyer bonuses may be used by employees as they choose unless the terms of a grant or contract require otherwise.

7. Payment in Lieu of Air Travel

a. When air travel is appropriate for out-of-state travel, an employee may request in advance to travel by private vehicle in order to combine vacation with official travel. In such a case, an employee may be reimbursed for the following costs associated with air travel between his or her official station and destination:

1. The cost of round-trip commercial airfare that would have been incurred.

2. Private vehicle mileage to and from the air terminal that would normally be used for departure.

3. Lodging, meal and incidental expenses that the employee would normally incur with air travel.

b. Inversely, when personal vehicle mileage or ground travel is appropriate, an employee may request in advance to travel by common carrier fare. In such a case, an employee may be reimbursed for the associated transportation costs not to exceed round trip personal vehicle mileage from their tax home to their business destination.

8. Split Billings. When the University is paying only a portion of an airline ticket, the travel agency splits the bill. This can occur because the employee is combining business and personal travel, because of budgetary constraints, or because a third party is paying a portion of the cost. The University is charged its appropriate portion and the traveler or third party is billed the balance. The travel agency may charge an additional fee for split billings. If the split billing is due to combined personal travel or due to budgetary constraints, the additional fee must be paid by the traveler.

Z. Vehicle Rental

1. Vehicle rental expenses may be reimbursed. A car, boat, aircraft or other vehicle may be rented when it is the most economical/efficient means of transportation. Receipts are required for vehicle rentals. Rental cars may be used in conjunction with travel by common carrier when use is reasonable and authorized in advance. University personnel should rent compact or economy vehicles. Employees are encouraged to use their corporate travel cards when renting vehicles because of the primary Collision Damage Waiver (CDW) coverage provided. Employees should rent vehicles from Hertz Car Rental or Enterprise Rent-a-car, and use the State Contract numbers.

2. Insurance on Rented Vehicles

a. The State of Oregon has contracts with Hertz Car Rental and Enterprise Rent-a-car. If the state contract is used, those rental companies provide coverage for rental vehicles if they are to be used exclusively by employees for official business.

b. At the time of rental the employee or agent should purchase the Limited Damage Waiver (LDW), also known as CDW, if it is available, unless one of the two following methods is used for the vehicle rental (as these two methods already provide LDW coverage):

1. Renting with the corporate credit card, and

2. Renting under the state's contract with Enterprise rent-a-car or Hertz Car Rental.

c. The cost for the LDW is reimbursable. If the employee or agent plans to travel outside the United States, its territories and possessions, and Canada, the department should contact the University risk coordinator for help in obtaining the appropriate coverage.

d. If a rental vehicle is to be used for a mix of personal and business purposes, when an employee rents from an agent other than Hertz Car Rental or Enterprise rent-a-car, or if a non-employee is renting a vehicle, neither the state nor the corporate credit card provides any coverage. The employee's or agent's coverage applies. The employee or agent will want to check with his/her insurance agent to ensure that his/her coverage extends to mixed business and personal usage.

3. Responsibilities after an Accident. The renter of a vehicle involved in an accident is responsible for immediately reporting the accident to the University.

AA. Loaned Vehicles

1. Use of loaned vehicles may be authorized when it benefits the University. Expense reimbursement is for use of the vehicle regardless of the number of passengers. Some companies may lend vehicles to the University, departments or individuals for specified purposes. The operator is reimbursed for actual out-of-pocket expenses arising from using the vehicle for official business.

2. Insurance on Loaned Vehicles. The University does not provide coverage for loaned vehicles. For additional information, including the loan agreement form, contact the University risk coordinator.

AB. State-Owned Vehicles

1. University and state motor pool vehicles may be used for official University business only. Use of a state vehicle is not authorized when costs are charged to Agency Funds, except for use by University Organizations or for other legitimate University business purposes as approved by authorized University personnel. The department that authorizes a state vehicle's use is financially accountable for damages and all costs resulting from violations of policies relating to state vehicle use.

2. Private Use Prohibited

a. Using a state-owned vehicle for private purposes or allowing another person to do so is prohibited and punishable, upon conviction, by a fine.

b. State owned vehicles use is prohibited for personal travel

3. Overnight Parking at Employee's Residence. A state vehicle may be kept overnight at an employee's residence when doing so is approved in advance by authorized University personnel.

4. Gasoline Purchase. Gasoline is available at state motor pools and designated dealerships by credit card.

5. Authorization for the use of a state vehicle will be based on the following:

a. Athletic schedules will have priority if their request is turned in at the beginning of the term to cover their scheduled athletic contests during that term. If the schedules are not turned in at the beginning of the term, they will be served on a first come, first served basis.

b. All use must be for the convenience of the college.

c. Personal use is prohibited.

6. Vehicles will be driven only by employees or agents of the university who are holders of a valid driver's license. Approval to drive vehicles on University business must be obtained from the Facilities and Planning Office. Driving record information for drivers will be verified with the Department of Motor Vehicles. Persons with physical impairments which might cause them to have problems operating a vehicle safely, having questionable driving records and citations for alcohol or other drug abuse, or who have been convicted of a major traffic offense, as defined in ORS 153.500, within three years of proposed operation are prohibited from driving vehicles on institution-approved business. It is the policy of Eastern to check the driving record of all faculty, staff, student and non-employee drivers and to reserve the right to check the driving record of any prospective driver. The Shipping and Receiving Office will maintain a current list of all approved drivers.

7. When an employee uses his/her private vehicle on an authorized trip, the employee shall be reimbursed at the prevailing rate approved by the University. Vehicles used for state-authorized travel should be equipped as set forth in section AB.(9)(a) through (f).

8. It is the responsibility of the driver of a vehicle to insure that there is an operable safety belt for every passenger.

9. University motor pool vehicles are equipped and maintained to meet or exceed State of Oregon standards. It is the responsibility of the Motor Pool to verify before every trip that a vehicle is safe to operate and is equipped with the following required safety devices:

- a. Emergency reflector kit and/or flares;
- b. Ice scraper;
- c. Flashlight;
- d. First aid kit;

- e. Accident-reporting forms and instructions for handling emergencies;
- f. Tire chains or other approved traction devices when required by weather conditions.

10. Vehicle inspection and emergency equipment inventory form is included in the "car book" supplied by the Shipping and Receiving Office. The "car book" also includes credit cards for gas, oil, and emergency repairs and instructions to be followed if repairs are needed or there is an emergency -- and must be signed by the driver. The Motor Pool staff is responsible for insuring that the vehicle is in safe operating condition and that all emergency items are in the vehicle.

11. The Shipping and Receiving Office (telephone number 541-962-3570) should be notified if a vehicle is not in safe operating condition or if any of the above items are missing before the trip commences so that the vehicle can be repaired or missing items supplied. Any problems that develop with a vehicle during a trip that would cause it to be unsafe to operate must be repaired--see instructions in "car book." All problems with a vehicle, no matter how minor, must be reported on the mileage report form included in the "car book" so they can be attended to by Motor Pool staff. Vehicles are inspected and serviced by Motor Pool staff after each trip. Private vehicles used on University business must be maintained in a safe operating condition and must carry the safety devices set forth in Section AB.(9) of this rule.

12. It is the responsibility of the driver to operate the vehicle in a safe manner. The maximum speed is the posted speed limit. Any driver of a state vehicle exceeding the speed limit may assume the responsibility in case of an accident resulting from speeds exceeding the posted speed limit. Individuals who receive a police citation while driving a state car shall be subject to disciplinary action and/or have driving privileges revoked. On lengthy trips, it is the responsibility of the driver to avoid drowsiness by making frequent rest stops and using certified relief driver.

13. Group travel involving students. Trip itinerary information must be included on the Travel Authorization Form and should specify approximate departure and arrival times. A list of students traveling on field trips and other extracurricular activities or to athletic events must be filed with the Travel Authorization Form. Information to be included on the student list includes the name, address, and telephone number of the person to be notified in the event of an emergency. This list will be forwarded by the Purchasing Agent/Risk Manager to the Vice President for Student Affairs. Student Travel Information Forms are available in School and Unit offices and on the Business Services Web Site.

14. The names of all drivers must be included on the trip itinerary. Provisions must be made for the use of relief drivers during long trips. Please allow adequate time to research driving records through the Department of Motor Vehicles if alternate drivers have not previously been approved though the Shipping and Receiving Office.

15. In the event of an injury accident, the following authorities are responsible for contacting relatives of travelers and must be notified immediately:

- a. VP for Student Affairs - Student Injuries
- b. VP for Finance and Administration - Employee Injuries
- c. President, if unable to contact VP

16. All accidents must be reported promptly following procedures outlined in the information included in the "car book."

17. Lectures, classes, athletic contests, field trips and other extra-curricular activities will be cancelled when vehicle or weather conditions create unacceptable risk to the health and safety of vehicle passenger.

18. Except in the case of authorized travel such as intercollegiate athletic trips, musical group tours, or other student activity which requires travel across state borders, no state vehicles will be used for travel outside of Oregon except for western Idaho, northern California and most of the state of Washington.

19. Passengers are not permitted to ride in University vehicles unless they will be performing duties for the University at the destination.

20. Use of university vehicles will be charged to School or Unit budgets according to the Motor Pool fee schedule.

21. 24-hour notification of car request cancellation or no-show charge assessed.

22. Car books must be returned by 8:30 am following day of car usage (so the car can get serviced for next user).

23. A minimum cleanup charge for more than normal trash and dirt may be assessed.

24. The deductible for collision is \$5000.00 per accident and will be borne by the department assigned the vehicle.

25. Vehicles should be returned with full tanks of gas, or a service fee will be added to the total charges.

26. State vehicles are scheduled through the Shipping and Receiving Office and requests must be made on the form provided.

27. Use of a Personal Car. Travel by private vehicle in lieu of a state vehicle may be authorized in order to permit a combination of official travel with a holiday or weekend trip, vacation, or for other valid personal reasons. Reimbursement for mileage is at the University

approved rate. Reimbursement is limited to the mileage the employee would have traveled on official business, and the meal and lodging allowance to which he or she would have been entitled while on official travel.

28. Vehicles loaned to the University must meet the State of Oregon safety standards. Loaned vehicles must be inspected by Motor Pool staff and have the approval of the Vice President Finance and Administration and the Facilities Director obtained before used.

AC. Contractor Travel Reimbursements

1. It is the policy of the University to reimburse contractors for expenses incurred while traveling on official University business as permitted by the contract entered in between the University and the contractor. Note: Contracts vary and some do not allow for travel and expenses to be reimbursed.

2. Responsibilities

a. Contract officer determines if there is a reasonable business purpose to authorize reimbursement of contractor travel expenses.

b. Reviews and ensures proper documentation within contractual limits and policy.

c. Delegates institution position to grant case by case exceptions to this policy.

d. Vice President for Finance and Administration or designee determines institutional rates.

3. Contractors

a. If expense reimbursements are permitted, contractor reviews the contractor travel reimbursement requirements attached to the agreement for allowable expenses.

b. Contractor completes the University's contractor travel reimbursement request.

c. Contractor signs the contractor travel reimbursement request, provides required receipts, and sends it to the institution's contract representative as designated in the contract.

d. Travel reimbursement rates may periodically change. Contractor shall be responsible for ensuring that travel reimbursement requests are in accordance with the rates in effect at the time the expense was incurred.

e. It is preferred that requests for travel reimbursement be made by completing the Contractor's Travel Reimbursement Request.

4. Instate Travel

- a. The per diem equals the federal rates using the IRS's High-Low Substantiation Method. All Oregon cities are currently low cost cities.
- b. University policy applies regarding whether or not lodging receipts are required. No receipts are required for meals and incidental expenses (these are reimbursed on a per diem basis).
- c. If meals are provided at the meeting or event, no meal per diem is allowed.
- d. No meal per diem is allowed on one-day trips.
- e. Lodging tax is reimbursed as a miscellaneous expense.

5. Out-of-State and Continental US Travel

- a. The per diem equals the federal rates using the IRS's High-Low Substantiation Method.
- b. University policy applies regarding whether or not lodging receipts are required. No receipts are required for meals and incidental expenses (these are reimbursed on a per diem basis).
- c. If meals are provided at the meeting or event, no meal per diem is allowed.
- d. No meal per diem is allowed on one-day trips.
- e. Lodging tax is reimbursed as a miscellaneous expense.

6. Foreign and Non-continental US and Overseas Non-foreign Areas (e.g., Alaska, Hawaii, Guam, etc.)

- a. Contact institutional contract representative for current per diem rates for these locations.
- b. If meals are provided at the meeting or event, no meal per diem is allowed.
- c. Lodging tax is reimbursed as a miscellaneous expense for Alaska, Hawaii, Puerto Rico, and US possessions. Lodging tax is included in the per diem for foreign travel.
- d. University policy applies regarding whether or not lodging receipts are required. No receipts are required for meals and incidental expenses (these are reimbursed on a per diem

basis).

7. Mileage, Private Vehicle

a. Mileage can be calculated one of three ways:

1. Mileage chart
2. Actual mileage (from the odometer)
3. Mapping software (e.g., Google Maps)

b. Mileage is not reimbursable unless one way trip exceeds 25 miles from origin to destination.

c. Mileage cannot be claimed in addition to fees for rented vehicles and fuel expenses for a rented vehicle.

8. Proration of Meal Per Diem for Partial Days Involving an Overnight Stay. Meal per diems for initial day of travel and final day of travel will be based on the following schedule in section P above (Meal and Incidental Expenses)

9. Rented Vehicles. Vehicle rental reimbursements will only be for compact and economy cars and their equivalent green class. Liability insurance issued through the vehicle rental company may be reimbursed. Other classes of vehicles may be rented for circumstances that are approved in advance by the institutional contract representative for reasons that include space requirements or inclement weather conditions. Receipts are required. Rental reimbursements for non-authorized vehicle classes will be reduced to the standard economy class rate for the applicable rental company and location.

10. Airfare. Only economy rate airfare, plus mandatory taxes and fees, will be reimbursed. Receipts are required.

11. Ground Transportation. Taxicab, train (coach or business class only), and airport shuttle fees will be reimbursed.

12. Incidental Expenses. Incidental expenses are combined with the meal into a single rate. The University references *IRS Publication 463* (Travel, Entertainment, Gift, and Car Expenses) for the definition of incidental expenses. The term "incidental expenses" means fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. Incidental expenses do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, costs of telegrams or telephone calls, transportation between places of lodging or business and places

where meals are taken, or mailing cost of filing travel vouchers and paying employer-sponsored charge card billings.

13. **Miscellaneous Expenses.** The miscellaneous expenses that can be reimbursed include: fuel expenses for a rented vehicle, parking, tolls and lodging taxes, and checked baggage for up to two standard-weight bags. Other miscellaneous expenses can be reimbursed only if approved in advance by the institutional contract representative. All miscellaneous expenses must be itemized. Receipts are required if over \$25 per item.

14. **Unallowed Expenses.** Expenses for laundry, cleaning and pressing of clothing, and fees and gratuities for services (e.g., waiters, taxi drivers and baggage handlers) are not reimbursable.

15. **Hosting Expenses.** If the scope of work in the contract authorizes reimbursement for hosting expenses, all expenses must be authorized prior to incurring costs. Contact your institutional contract representative for allowable expenses.

16. **Exceptions.** In the case of an exception, the University will document the exception in writing, including evidence of appropriate approvals. Exceptions to this system-wide policy must be approved by the campus vice president for finance and administration or designee.

AD. Air Travel and Use of Mileage Bonuses

1. The University requires all employees on business to travel using routes, schedules, and airlines that provide the lowest rates and the most efficient travel. However, because the cost in recordkeeping outweighs the nominal monetary benefit to the University, the University will not attempt to recapture airline bonuses awarded employees for frequent flyer miles. Because it is the policy of the State of Oregon to prohibit employees from using travel awards earned on University business for subsequent personal travel and that violation of this policy is a violation of the state ethics statute ORS 244.040 (effective November 4, 1993), employees may decline to accrue frequent flyer awards while on University business unless otherwise required as a prerequisite to receipt of federal or other grant funds. In cases where an employee elects to accumulate travel awards on University business to be subsequently used for University business, the employee should create a separate travel awards account solely used for University business travel, since University support staff may not be assigned recordkeeping responsibilities.

2. **Travel Paid by Outside Source.** Outside entities may reimburse the University, pay a service provider directly, or reimburse an employee for travel expenses related to University business. If the service provider is paid directly, or if reimbursement is made to an employee, documentation should be maintained in the travel records. Documentation should include the traveler's name, identity of the outside source, travel destination, travel dates, and University business purpose. If reimbursement is made, it should be accounted for as a reduction of

expense. When a travel reimbursement payment is made by the foundation, it must be reported by the foundation to the Vice President for Finance and Administration annually.

3. **Travel Awards and Frequent Flyer Mileage.** All employees are required to travel using routes, schedules, and airlines that provide the lowest rates and most efficient travel. Because the cost of recordkeeping outweighs any monetary benefit, the University will not recapture airline bonuses awarded employees for frequent flyer miles. Employees may use frequent flyer bonuses as they choose unless the terms of a grant or contract require otherwise.

Approval History:

1. Originally OAR 579-075-0000, Fiscal Policy Manuals (FPM) 70.2, 95.1, and Oregon State Board of Higher Education (OSBHE) policy Air Travel and Use of Miles.
2. In July 2015, became a University policy under the authority of Section 3(8) of Senate Bill 80 (2015), July 2015.
3. Codification and amendment as University Policy approved by President on 09.12.2018.
 - a. University Council recommended approval on 05.08.2018.
 - b. President's Cabinet recommended approval on 05.15.2018.