



LEHIGH
UNIVERSITY™

**TRAVEL AND BUSINESS EXPENSE
POLICY AND PROCEDURES**

Effective: 11/1/ 2016

LEHIGH UNIVERSITY TRAVEL AND BUSINESS EXPENSE POLICY AND PROCEDURES

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Introduction

This document is intended to provide a clear and consistent understanding of the University's travel and business expense policy. The policy applies to all faculty, staff, students and others who incur expenses while engaged in University business or related travel. The policy establishes responsibilities and guidelines for ensuring that travel and business expenses are valid, necessary, and in compliance with IRS and other government agency regulations. It pertains to travel and business expenses supported by all sources of University funds including, but not limited to, unrestricted, restricted, faculty incentive, research and discretionary funds, grants and contracts from all sources, endowment, student and plant funds. Where sponsor, agency, or other regulations are more restrictive than prescribed by this policy, the sponsor, agency, or other regulations will apply.

Lehigh University management expects Lehigh faculty, staff and students to exercise good judgment in committing University funds. The University's principal revenue sources are from customers (tuition, board, and room), from donors (individuals, foundations, industry, etc.), and from research sponsors (federal, state, local government agencies, corporations, and foundations). Increasingly, we must be sensitive to how we use these funds toward promoting the primary mission of Lehigh. We are conscious that our external public looks to higher education to manage its resources prudently.

It is the policy of Lehigh University to reimburse individuals or pay outside vendors for all necessary and appropriate transportation and travel related costs incurred by Lehigh faculty, staff, students, and others in connection with approved University activities.

While traveling on University business, travelers should expect to receive service and accommodations that are both safe and comfortable, but not lavish or extravagant. Individuals should neither gain nor lose personal funds as a result of official travel or other business activities. In addition, spending should be well planned so that costs will not exceed budgetary limitations. Travel arrangements made for other than University employees, such as guest speakers, consultants and prospective employees should follow the same policy pertaining to University employees.

General Information

Responsibility of all Faculty and Staff

It is the responsibility of each faculty, staff member or student who incurs expenses while engaged in University business, or who approves such expenses, to:

- Ensure that all expenses being paid or reimbursed by the University were:
 - incurred
 - are valid and reasonable
 - are fully documented
 - have not been previously paid via other means
 - serve a legitimate University business purpose, and
 - in full compliance with the provisions established in this policy.

By submitting expenses for payment by the University, the individual and his or her approver are attesting to the above.

The requestor or approver may delegate responsibility for submission or approval of expense reports; but will always retain accountability for the expenses.

Individuals preparing expense reports have the responsibility for applying the correct index/account to each expense to ensure compliance with sponsor, donor and University requirements.

Advances, reimbursements and charges that are not properly substantiated, documented and reported in accordance with this policy will be reported by the University to the Internal Revenue Service as income to the recipient.

Responsibility of the Provost, Deans, Vice Presidents or Equivalent Level

The Provost, Deans, Vice Presidents and others of equivalent level will ensure compliance with this policy in their areas of responsibility and are encouraged to establish standards and a review process for extraordinary or questionable expenses.

“Reasonable” Guidelines

Requests that are unreasonable or extravagant, that do not comply with University policy, and/or lack required documentation will be deemed unallowable. The following guidelines are provided to help faculty and staff determine what is reasonable within the broad array of events and situations that may occur.

University policy does not always define specific dollar guidelines for what constitutes a reasonable expense, because the reasonableness of an expense depends on many relevant factors. “Reasonable” means the amount that normally would be spent in that specific situation. The amount will vary depending on circumstances, but lavish or extravagant expense will not be paid for by the University. Vice Presidents, Vice Provosts, Deans, Directors and Department Heads are encouraged to establish common standards that are consistent with this policy, and a review process for extraordinary or questionable expenses.

In the course of spending University funds, consider these questions to ensure that resources are being used appropriately and that we are being good stewards of the funds entrusted to us:

- Is the expenditure in line with the guidance provided in this document?
 - If not, is there a good explanation and documentation as to why the expenditure is appropriate?
- Could the amount spent be comfortably defended under public scrutiny?
 - Would you be free from worry if the expense was selected for audit?
 - Would you be comfortable reading about it in the newspaper?
 - Would you be comfortable explaining to a donor and/or parent that you used his/her money this way?

Other Definitions:

“Unallowable” expenses are classified as such based on federal law and regulations, most predominately Internal Revenue Service regulations for allowable business expenses.

“Unit Head” refers to individuals at the Dean, Vice Provost, or Associate Vice President level or above.

Documentation of Expenses

All business expense reporting, travel and non-travel, must comply with the terms of this policy for supporting receipts and **must include complete documentation of the business purpose** of the expenditure. Reimbursement requests must be submitted within 30 days of incurring the expense.

Documenting Business Purpose

Documentation of the business purpose, together with the supporting receipt, should enable an unrelated person, reading it sometime in the future, to have a good understanding of the activity and why it was allowable. In general, your business purpose and receipt should always answer the five basic questions, as appropriate:

- 1) Who was involved in the activity? (names and their affiliation)
- 2) What activity or purchase was performed?
- 3) Why did the activity or purchase occur and how did it benefit Lehigh?
- 4) When did the activity occur?
- 5) Where did the activity take place?

Expenditures that are not documented with an appropriate business purpose will be classified as personal expenditures and will be subject to all relevant tax reporting.

Receipt Requirements

At a minimum, original receipts must be obtained for all expenses of \$75.00 or more (unless traveler is submitting per diem reimbursement requests). Any Unit Head or OneCard Approver may establish lower receipt limits as they deem appropriate, however the lower receipt limits shall be established uniformly for all faculty and staff within that Unit Head or OneCard Approver’s area of responsibility. If, in applying uniform receipt thresholds, an Approver believes that the documentation supporting a particular expense

does not sufficiently justify the business purpose or reasonableness of the expense, he or she may consult with the Controller's Office to determine if additional documentation is required, which may include a detailed receipt. If receipts for purchases under the \$75.00 threshold are available, it is a good business practice to submit them as well. Receipts should include:

- the name and location of the services provided
- dates of service
- proof of payment
- itemized listing of charges
- gratuity amount
- destination (if travel involved)
- if payments were made on behalf of other individuals, the names of those individuals and their relationship to the University.

If the character limits of the Wells Fargo OneCard system do not allow for complete documentation of the business purpose and individuals involved, write that information on the face of the receipt and/or scan additional supporting notations with the statement receipts. A spreadsheet for tracking multiple out-of-pocket expenses relating to a single trip and a mileage log for multiple trips for a common business purpose can be found at the OneCard Program – Forms section of the Controller's Office website (<http://financeadmin.lehigh.edu/content/onecard-program-forms-calendar>).

For **electronic tickets**, obtain proof of payment and, if requesting reimbursement of out of pocket travel expense, include proof of travel with the receipt.

Gratuities should be within accepted standards for the region.

Foreign currency payments that are not converted by a credit card statement must be converted to the U.S. dollar equivalent. If a traveler submits a personal credit card statement for reimbursement, any foreign currency payments will be reimbursed for the amount shown on the credit card statement.

Conference registration receipts must include a copy of the conference registration form or agenda that describes the conference subject matter, in order to support the appropriate business purpose of the conference.

Evidence of required prior approvals, via email or other means, should be included with the related receipts.

If receipts are lost or missing, photocopies of canceled checks, front and back including the endorsement are acceptable supporting documentation when the original receipts are not available. If a receipt equal to or greater than \$75 is not issued or is lost, submit a separate statement documenting the actual expense and why the receipt cannot be provided. **This statement must be signed by your Unit Head.** Unit Heads should be aware that this practice is acceptable only on an exception basis and take steps to prevent any abuse.

Audit Reviews

The Controller's Office, Purchasing Office and Bursar's Office are responsible for periodic audits of OneCard transactions, Out-of-Pocket reimbursement requests, Payment Approval Forms, and Travel

Advances. Forms are audited for proper supporting documentation, approvals, mathematical accuracy, appropriate index/account coding and adherence to policy requirements. In addition, periodic audits will be conducted by the Internal Audit department to monitor compliance with this policy. Any questionable costs may be referred to the Provost, Vice President or equivalent level for further review and approval.

Should subsequent audits identify errors or items that are clearly not in compliance with this policy, the individual and department involved will be contacted for resolution via reimbursement to the University.. Any excess reimbursements may be corrected via payroll deduction.

Unallowable Expense Guide

Below is a list of unallowable expenses that are not otherwise addressed in the policy. This list serves as a guide and is not to be considered all-inclusive. Special rules for sponsored program expenses are also contained in the relevant sections of the policy. **If an item is not listed, that does not mean that it is automatically allowable. Whenever necessary, contact the Controller's Office for clarification.**

It is always helpful for to consider the worthiness of any expenses that are marginally related to the University's mission.

- Academic gowns
- Additional expense related to spouse, family or other guest's travel costs
- Alcoholic beverages that are not purchased for allowable business entertainment (see [Meals](#)) or an approved University event (subject to alcohol policy)
- Car rental insurance purchased for domestic travel
- Child care expenses
- Contributions (political, charitable, etc.)
- Credit card fees or finance charges (not including OneCard cash advance fees)
- Dues for private clubs and societies not job related
- Expenses for traveling from an individual's home to work or return
- Expenses related to vacation or personal days taken before, during or after a business trip unless they resulted in the reduction of the total cost of the trip
- Frequent flier and other similar awards for hotel and car rentals
- Gifts, gift cards, gift certificates (see [Gifts and Flowers](#) and [Prizes](#) for additional information)
- GPS Navigation Units or E-Z pass accounts for personal vehicles
- Home internet charges
- Hotel amenities such as exercise facilities, movies, massages and saunas
- Insurance costs such as life insurance, automobile insurance for personally owned vehicles and baggage insurance
- Laundry or valet service for travel of fewer than five days
- Loss or theft of cash or cash advance money, personal funds or property including lost baggage
- Medical costs, doctor fees, prescriptions or other drugs
- Office holiday decorations, expensive desk accessories, or artwork
- Optional conference events (e.g. - tours, golf outings, etc.)

- Other expenses not directly related to the performance of the travel assignment
- Parking tickets or traffic violations
- Personal expenses such as reading materials, toiletries, clothing, grooming services, souvenirs or personal gifts, or briefcases
- Personal entertainment expenses (movies, shows, sporting events, golf fees, social and amusement activities, etc.) while traveling on University business
- Pet care
- Repair, maintenance or insurance of personal vehicles
- Snacks for office staff
- Spouse Travel (See [Spouses and Others](#))
- Telephone charges for personal calls in excess of reasonable calls home, generally one per day
- Travel Clubs
- Tuition expense (outside of University sponsored benefit plans or approved University academic programs)
- Upgrades for air, hotel or rental cars to premium or luxury, including luxury limousine service

Policy Exceptions

Exceptions to the provisions of this policy must be approved by the President, Provost or equivalent level. The Vice President of Finance and Administration will approve any exceptions for the President, Provost or equivalent level. If there are extenuating circumstances, they must be explained in writing and approved by individual's supervisor prior to submitting the exception request. Exceptions must be explicitly justified as beneficial to both the University and the individual and may result in taxable income to the individual if the expense is classified as unallowable by the IRS.

University Business Expenses

Communications Equipment

The University's office communications system and equipment, including office telephones, are provided for the conduct of official University business. Use of this equipment for personal business should be kept to a minimum. If more than de minimis personal use occurs, a record of such use must be kept and repayment made to the University. Supervisors are responsible for preventing abuse and ensuring that repayment is made if necessary.

The determination of whether an employee requires a mobile communications device and the availability of University funding for such support is at the discretion of the employee's organizational unit management that is at or above the Dean, Vice Provost or Associate Vice President level. If an employee believes that he or she requires a mobile communications device in order to perform his/her duties, he/she must provide a business expense justification that meets the IRS business purpose tests on a Mobile Device Support Form ([Exhibit A](#)). Mobile communications devices are defined as devices with access plans for connection, such as cell phones and smart phones.

Mobile communications devices are allowable only in situations in which the employee's business needs cannot be accommodated by the use of a conventional telephone or other less expensive communications device. Purchase of a mobile communications device merely for the convenience of the employee does not satisfy the IRS business purpose test.

Mobile communications devices are not allowable for the purpose of promoting goodwill, boosting morale, providing additional compensation, or attracting prospective employees.

Examples of IRS-compliant business purposes for a mobile communications device include:

- the need to contact the employee at all times for work-related emergencies
- the requirement that the employee be available (i.e. "on-call") to speak with donors, applicants, or students at all times when the employee is away from the office
- the need for business conversations with individuals in other time zones at times outside the employee's normal work day

A general business need to remain in contact with the University or to monitor ongoing communications related to one's duties is not a sufficient standard for exclusion from taxes. **Without specific evidence that the employee's job duties meet IRS requirements for a device, the presumption is that all reimbursements and allowances for mobile communications devices are taxable income to the employee.**

There are **three options for reimbursement of mobile communications device expense**, the preferred approach may be set at the organizational level by the Dean, Vice Provost, Associate VP or Vice President:

1) Non-taxable allowance for employee-owned device and service plan

- University funds may provide a monthly subsidy to employees who meet the above IRS criteria in order to cover the additional business expense that the employee incurs on their personal cell phone plan. Subsidies will be processed as an out-of-pocket reimbursement through the OneCard system. The dollar amount of the allowance should cover the employee's anticipated additional business-related expenses, including the cost of basic equipment (as defined in advance by the Unit Head in consultation with his or her business manager). Equipment upgrades or usage unrelated to University business use must not be considered. Appropriate subsidy amounts should be set by the organizational Unit Head and should be reviewed on an annual basis. Monthly subsidies should equal the cost of one line under the terms of the current University cell phone contract. Subsidies in excess of this amount should be justified based upon extraordinary business need. The employee's cell phone bill should be provided at the time the subsidy amount is determined and renewed.

2) University-owned device and service plan

- University funds may pay for an employee's mobile communications device and enrollment in the University cell phone plan. University support is limited to the cost of basic equipment (as defined in advance by the Unit Head in consultation with his or her

business manager). Equipment upgrades beyond basic should be paid from personal funds. Plan service levels should be consistent with the employee's anticipated business use. Departmental management should monitor the cell phone usage and the employee's business responsibilities at least annually to ensure that the charges are reasonable and that job responsibilities continue to meet the IRS criteria. University-owned devices are property of the University.

- When the employee separates from the University, or transfers to a different organization within the University, his or her supervisor shall immediately deactivate the employee's account and the employee must either purchase the cell phone at fair market value or return the equipment to the University.

3) Occasional reimbursement for business use of a personal device

- If the employee's job responsibilities do not regularly meet the IRS criteria for non-taxable University support, but the employee occasionally exceeds his/her base service plan and incurs additional charges as a result of unusual business-related usage, the employee may submit a reimbursement request for the additional charges.
- Employees receiving standard subsidies may also submit an occasional reimbursement request when they incur additional usage charges as a result of extenuating circumstances, such as international business travel. A copy of the employee's service plan bill, detailing the additional charges must accompany the reimbursement request.

It may be prudent for organizations to consider purchasing organization-assigned devices to be checked out by individuals as needed, as an alternative to individually supported devices.

Note: The Banner expense account code for wireless service plans is **72440**. The Banner expense account code for mobile device equipment is **73320**.

Employees are responsible to take reasonable care of their mobile communications device, securing them at all times. If an employee's device is lost, damaged or destroyed through negligence, the employee may be required to repair or replace it at their expense, at the discretion of the manager that approved their device.

Employees are responsible to immediately report any loss or theft of a University-supported device. If an employee has enabled either a "locator" application or a "remote wipe" application for their device and require assistance when it is lost or stolen, contact Lehigh's Information Security Office.

Purchase of accessories and "apps" for University-owned devices may be supported with University funds if integral to the employee's ability to use the device for its intended business purchase. Accessories for University-owned devices should be purchased through the University cell phone plan in order to benefit from the negotiated discount. Accessories and "apps" for personally-owned devices should not be purchased with University funds.

University support of mobile communication devices for nonexempt staff should be limited and with a business need approved by the Human Resources Office in order to ensure compliance with employment laws governing nonexempt staff work hours and compensation.

Mobile communications devices may not be charged to a grant index unless the device is fully devoted to the project, necessary for the project, included in the approved budget, and approved by the Office of Research.

Employees are reminded that they should not use a mobile communications device to conduct University business while operating a motor vehicle unless the device is “hands-free”.

Home Internet

Departments are prohibited from establishing any arrangements for the reimbursement of home internet charges. Special situations may be addressed via the “Exceptions” provision of this policy statement.

Tablet Devices

The use of University funds to purchase tablet devices may be allowable with justification of the predominant business need (see Mobile Device Support Form (Exhibit A)). Purchases must follow LTS guidelines for information security and technology compatibility.

Employees are responsible to take reasonable care of their tablet device, securing them at all times. If an employee’s device is lost, damaged or destroyed through negligence, the employee may be required to repair or replace it at their expense, per the discretion of the manager that approved their device. Employees are responsible to immediately report any loss or theft of a University-supported device.

University support of tablet devices for nonexempt staff should be limited and with a business need approved by the Human Resources Office in order to ensure compliance with employment laws governing nonexempt staff work hours and compensation.

University-owned devices are property of the University. When the employee separates from the University, or transfers to a different organization within the University, supervisors shall immediately deactivate the employee’s account and the employee must either purchase the cell phone at fair market value or return the equipment to the University.

Tablet devices may not be charged to a grant index unless the device is fully devoted to the project, necessary for the project, included in the approved budget, and approved by the Office of Research.

Mobile Device Security

Employees have an obligation to use their wireless communications services in a responsible, informed and safe manner, conforming to network etiquette, customs, courtesies, safety practices and any applicable laws and regulations. Wireless communications are not secure and employees should use discretion in relaying and storing information on their devices.

All mobile devices that store or process Lehigh University confidential information, **regardless of whether they belong to or are paid for by the University**, must:

- Have a passcode of at least 4 digits
- Have device encryption enabled
- Be configured to self-erase after 10 consecutive bad passcode attempts
- Have remote-wipe capability enabled
- Have a screen lock with maximum of 5 minute inactivity period

Pursuant to federal law, whenever the University is sued or reasonably anticipates that litigation may be commenced, it must take actions to preserve all electronically stored information that may be relevant to the claim. This requires the University to suspend the deletion, overriding, or any other destruction of electronic information relevant to the dispute that is under the control of the University. This includes all forms of electronic communications – e.g., email, word processing, calendars, voice messages, videos, photographs, etc. wherever it is stored, including on mobile communication devices. This electronic information must be preserved so that it can be retrieved – if necessary – at a later time in connection with the lawsuit. Consequently, mobile communication devices used to conduct University business, whether owned by the University or the individual, may be subject to these preservation rules.

Other Technology

Fees for WIFI access devices and service fees (ex: Aircard, MIFI) are allowable if purchased for the purpose of conducting University business while traveling. Purchase of accessories and “apps” for University-owned devices may be supported with University funds if integral to the employee’s ability to use the device for its intended business purchase. Accessories for University-owned devices should be purchased through the University cell phone plan in order to benefit from the negotiated discount. Accessories and “apps” for personally-owned devices should not be purchased with University funds.

Department and Stem Functions

Certain department and stem functions, such as holiday parties, retirement parties, and other significant departmental gatherings, serve an important business purpose for the University in supporting morale and encouraging networking amongst colleagues. It is important that all Financial Managers give proper consideration of the University’s fiduciary responsibilities when planning these functions. Proper consideration should be given to including all employees within the organizational unit and others as appropriate for the business purpose. The frequency of departmental functions should not exceed a maximum of four functions per fiscal year, and in many cases should be less. College or Stem administration may establish different frequency levels for selected areas within their organization.

Departmental and Stem function expense must be reasonable to the business purpose. The per-person cost of the event may not exceed the published Meal and Incidental per diem reimbursement rate for that meal (see **“Per Diem Reimbursement of Meals and Incidentals”**). For example the dinner per diem would be 55% of the daily Meal and Incidental per diem rate (for example, this translates to \$32.45 per person in Bethlehem, June of 2016). The per-person cost for a reception should not exceed 35% of the daily Meal and Incidental per diem rate (for example, this translates to \$20.65 per person in Bethlehem, June of 2016). Occasionally, additional costs may be incurred for the provision of limited alcohol service if consistent with the terms of the University alcohol policy and appropriate for the nature of the event. Any additional costs for the function should be reimbursed personally.

All faculty and staff below the Dean, Vice President or equivalent level must obtain approval of their Dean or Vice President prior to committing any University funds for a function.

If alcohol will be served at the function, prior approval must be obtained in all instances from the Dean, Vice President or equivalent level and the event must comply with the University’s alcohol policy (see the link on the Auxiliary Services and Controller’s Office websites). In addition, Provost approval is required

for the purchase of alcohol for student meals or events. Prudence should be used in the purchase of alcoholic beverages as they may comprise a significant portion of the cost of a meal. Complete documentation of the attendees and business need for alcoholic beverages must be documented. Documentation of all approvals is required.

Refer to the [Gifts and Flowers](#) section of this document for information on bestowing gifts to faculty or staff at functions.

Expenses Paid on Behalf of Students

Financial support to graduate and undergraduate students that is not processed through the Office of Financial Aid or the Bursar's Office should be reported to Accounts Payable on a "Lehigh University Student Disbursement Form". Financial support includes the reimbursement or direct payment of a student's travel or other expenses for the individual student's educational or personal needs.

Foreign Visitors

Generally, it is allowable to reimburse visiting lecturers and other official visitors who are nonresident aliens for expenses incurred in connection with their travel to the University. **IRS regulations however, preclude the payment or reimbursement of travel expenses to foreign visitors who arrive in the U.S. with certain visa types. See "Payments to Foreign Visitors" in the Accounts Payable Procedures section of the Controller's Office website.**

***Note:** Contact Accounts Payable regarding visa requirements and related documentation prior to making travel arrangements for foreign visitors through the University's travel management company or any other vendor. Honorarium payments to foreign visitors must be requested on an Accounts Payable Payment Request form and should not be charged on the OneCard.*

Gifts and Flowers

Employee gifts and awards for outstanding achievement, length of service, retirement, and morale building are administered through the Office of Human Resources and the Payroll Office in order to ensure consistency, appropriateness of funding resource and proper taxation to the employee.

Arrangements for tangible expressions of sympathy from the University are provided by the President's Office upon request.

Gifts or flowers to any University employee for any purpose other than those provided through these official University recognition programs are unallowable. Deans and Vice Presidents have discretion to determine whether flowers are appropriate in certain cases for University events or where institutional representation is important.

On occasion, a department or supervisor may wish to bestow a holiday, retirement, or other appreciation gift on his/her staff or other employees at the University. It is appropriate to use personal funds for such gifts. Similarly, it is appropriate to spend personal funds in recognition of employees for non-work related achievement or events such as weddings, baby showers, etc. or to purchase holiday gifts. University

funds are to be used for activities that directly support the operations of the department in the core teaching and research mission, thus it is not appropriate to use University funds for purchasing gifts.

In general, appreciation gifts for students should also be purchased with personal funds. Infrequent de minimis tokens of appreciation may be provided to students who are not employees and volunteers if it is not in the form of cash, gift card, or gift certificate and the value of the item is less than \$50.

According to the IRS, any property or service (or cash) that an **employee** receives from the University instead of, or in addition to, regular taxable wages is taxable compensation unless specifically excluded. Noncash gifts are valued at fair market value. Contact the Payroll Office for a determination on taxability of any noncash gift. Gifts to employees in the form of cash, gift cards or gift certificates purchased with University funds are generally **taxable compensation** and must be communicated to the Payroll Office.

Employees are defined for this purpose as anyone paid through the Payroll Office for his/her services to the University, including all employees on the semi-monthly and monthly payroll and temporary wage employees. The above policy terms do not apply to gifts or celebratory events for donors, alumni who do not hold University appointments, or honorarium arrangements for guest speakers. Token gifts of insubstantial value are allowable for donors, alumni or guest speakers with proper business justification, but cannot be in the form of cash, gift card, or gift certificate.

Refer to [Department and Stem Functions](#) for information regarding work-related departmental celebrations, meals and functions.

Moving Expenses

The University may reimburse moving expenses for newly recruited employees based on the terms of the University Moving Expense Procedures found in the Accounts Payable section of the Controller's Office web page. The Moving Expense Summary Form and related documentation must be submitted to the Accounts Payable Office for processing under the terms of the University Moving Expense Procedures.

ORSP: Research and Sponsored Program Moving/Relocation Expenses

Relocation Expenses are allowable for research personnel recruited for work on a sponsored program, assuming the following conditions are met:

- (1) The move is for the benefit of the employer.
- (2) Reimbursement is in accordance with the University Moving Expense Procedures.
- (3) The reimbursement does not exceed the employee's actual expenses.

You must consult with your Contract and Grant Specialist for guidance on what costs are allowable on the grant prior to incurring Relocation Expenses.

Payment for Personal Services

Payments for personal services must be paid directly by the University to the individual or firm by requesting payment using an Accounts Payable Payment Approval form. **Do not** use your OneCard or request reimbursement for the payment of honorariums, fees, commissions, prizes, awards, rents, royalties, or any other compensation paid to individuals or firms for services rendered.

Prizes

The Commonwealth of Pennsylvania considers all forms of gambling to be illegal unless specifically accepted by law, therefore all University-sponsored contests or drawings that involve prizes must first be reviewed by the Controller's Office or General Counsel's Office for compliance with Pennsylvania gambling law **via the Prize Support Form on the Accounts Payable website**. In addition to complying with Pennsylvania law, all contests must support a valid institutional purpose and must have supervisor approval.

The IRS considers all prizes, including cash, gift cards, gift certificates and non-cash merchandise, to be taxable income to the recipient, regardless of value. The University's obligation to report the prize to the IRS, or to withhold taxes, depends upon the value of the prize, the recipient's employment status, and the recipient's immigration status. Departments that are considering a prize program **should first consult** with the Controller's Office for a full explanation of the tax and reporting considerations. The purchase of any approved prize may not be funded through the travel advance process without prior approval of the Controller's Office. Within five days of awarding any prizes, departments must send the following information to the Accounts Payable department: recipient's name, address, social security number, purpose of the award, description of the award, and market value of the award. Academic achievement and financial aid awards are separately administered within Academic Affairs.

Prospective Employees and Guests

It is allowable to reimburse prospective employees, guest speakers or lecturers, and consultants for expenses incurred in connection with their business travel to the University. These travel arrangements, payments and/or expense reimbursements made to, or on behalf of, persons other than University employees must comply with the same policies that pertain to University employees. Any guest, visitor or consultant requesting reimbursement but not substantiating expenses as required under this policy or otherwise not eligible for business expense reimbursement will be subject to taxable income reporting on IRS Form 1099 or 1042-S and may be subject to withholding of federal income taxes from the reimbursement.

Funds to support these expenses are generally limited to departmental budgets and/or the terms of contracts and grants. No commitment for reimbursing such expenses should be made without first consulting the appropriate Financial Manager or Authorized Signer to ascertain that such reimbursement is authorized.

Note: *Reimbursement for such expenses directly to these individuals can only be made through the Accounts Payable department, by completing the Accounts Payable Payment Approval form and attaching original receipts as provided for in this policy. You may, make travel arrangements for these individuals and pay these expenses directly on their behalf, again by using the Accounts Payable Payment Approval form, or by using the University's travel management company to make the travel arrangements and charge the appropriate University index directly.*

It is not allowable for University employees to pay travel expenses directly on behalf of non-University employees, and subsequently seek reimbursement for expenses incurred personally on their behalf.

Travel Expenses - General

Definition of Business Travel

University business travel is defined by the IRS as movement on official business of the University from one's home or normal place of employment to another destination, and return from there either to one's normal place of employment or home. Commuting between one's home and regular place of employment is not University business travel.

Preferred Payment Method for Business Travel

The University OneCard is the preferred method of payment for all University business travel expenses. The University will directly pay those OneCard expenses that have been properly reported, submitted and approved via the CCER system. In addition, travelers can submit out of pocket expenses that could not be charged to the OneCard (such as mileage) via the CCER system for reimbursement. All transactions placed on the OneCard must comply with this policy and the OneCard Policy and Procedures Manual. The OneCard Policy and Procedures Manual and other supporting information can be found on the Purchasing and Controller's Office websites. A spreadsheet for tracking multiple out-of-pocket expenses relating to a single trip and a mileage log for multiple trips for a common business purpose can be found at the OneCard Program – Forms section of the Controller's Office website (<http://financeadmin.lehigh.edu/content/onecard-program-forms-calendar>).

Planning for International Travel

There are various travel procedures and issues unique to international travel. If you are planning a trip that will take you beyond the borders of the United States, refer to the Risk Management and International Affairs websites to learn about international travel assistance services and other helpful information.

All staff members who travel internationally on Lehigh business must register through Lehigh's International SOS program (ISOS). For more information about the features of the ISOS program, see the Office of Risk Management website <https://risk.lehigh.edu/content/assistance-services>. The link to register an international trip can be found on the International Affairs website: <http://global.lehigh.edu/studyabroad/resources/isos>.

ORSP: Research and Sponsored Program Travel:

All travel costs charged to grants and contracts must be reasonable, allocable to the project, and in accordance with policies established by Lehigh University, the sponsor, and the terms of the specific award. Travel policies of federal and non-federal sponsors may vary. Per Federal guidelines, participation of the traveler must be justified through documentation as being necessary and assignable to the award.

Sponsored projects from federal agencies and most federal contracts require that all foreign travel, even if included in the award budget, be approved from 45-90 days in advance by the sponsor's administrative officer. Principal Investigators should contact their Contract and Grant Specialist for assistance with

obtaining approval and the Office of Research and Sponsored Programs must countersign all letters requesting approval before submitting it to the sponsoring agency. Written approval from the agency must be received before any travel-related costs can be charged to the project index.

Spouses and Others

In general, the expenses of a spouse, family member, or others are not allowable. The University will not support spouse travel expenses when a spouse or other person attends a meeting or conference and has no significant role or performs only incidental duties of a clerical, secretarial, entertainment or medical nature. Such attendance does not constitute a valid University business purpose as defined by the IRS.

When a spouse or other dependent who attends a function has a significant role in the proceedings or is involved in fundraising activities, this constitutes a valid University business purpose. ***Prior to travel for business purposes, all spouse or dependent travel must be approved in writing by the Provost, Vice President or equivalent level.*** In such cases the University will support the spouse or dependent's non-personal expenses directly resulting from travel on University business. The business purpose for the spouse or dependent's expenses must be stated, and the prior approval must be included with the travel receipts.

Note that current IRS regulations consider any payment of expenses for a spouse or dependent, who is not also an employee of the University, taxable income to the employee. Therefore, any such payment will be reported as a taxable benefit to the employee and appropriate taxes withheld.

Travel Insurance

Travelers should refer to the Office of Risk Management website for useful information regarding travel insurance.

Lodging

In general, trips of **less than 50 miles** one way do not qualify for University support of an overnight stay.

Lodging expenses incurred during official business travel are allowable. The University provides **two distinct methods for lodging expense: actual cost and lodging per-diem.**

A traveler may use only one of these methods for the duration of a trip. Unless a per-diem allowance is claimed for the trip, lodging receipts are required. See [ORSP: Research and Sponsored Program Lodging](#), for additional information regarding travel funded by sponsored projects.

Lodging per Diem

Receipts are not required when using lodging per-diem. The following rules apply when using the lodging per-diem method of reimbursement:

The University will reimburse lodging expenses based on the per-diem rate for the geographic region where the expense is incurred. Travelers must be able to demonstrate that stay did occur.

The University's reimbursement rate for domestic travel is based on the U.S. General Services Administration-maintained Web site of per-diems by geographic area, at:
<http://www.gsa.gov/portal/category/21287>

New per diem rates become effective on October 1st of each year. If a city is not listed, check to ensure that the county within which it is located is also not listed. Visit the National Association of Counties website at www.naco.org to determine the destination county. If the city is not listed, but the county is, then the per diem rate is the rate for that entire county. If the city and the county are not listed, then that area is considered to be a Standard Location (lowest rate).

The University's rate for foreign travel is based on the U.S. Department of State web site, which lists per-diems by country and locality. If a country is not listed, then use the U.S. Department of State's "Other" per diem rate.

Lodging per-diems may be claimed for each night away from your home on University business when the destination is at least 50 miles away except where overnight transportation (airplane, railroad, bus, ship or other commercial vessel) is used.

Because rates for specific localities may change as often as every two months, the traveler must be careful to ensure that the applied rate is appropriate to the actual dates of travel.

Lodging Actual Cost

Travelers should use standard accommodations at reasonably priced hotels and motels when making reservations. Payment or reimbursement of for lodging expense may not exceed the normal rate for a standard single room. When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other alternatives.

Hotel Frequent Guest Programs

Business travelers will not be reimbursed for free accommodations awarded in connection with hotel frequent guest programs.

ORSP: Research and Sponsored Program Lodging

Some sponsored programs set forth per-diem rates for lodging. University employees should follow sponsor's travel policies where appropriate. Financial Managers should review the terms of the award or consult with their Contract and Grant Specialist prior to incurring charges to the project index.

Meals and Incidentals

Business Meals and Entertainment

Meal and incidental expenses incurred during official business travel are allowable. The University provides **two distinct methods for payment: actual cost or meal and incidentals per-diem**. When both alternatives are available, travelers should choose the method that results in the lowest cost to the

University. Also see [ORSP Research and Sponsored Programs Meals and Incidentals Associated with Travel](#) for additional information regarding travel funded by sponsored projects.

University faculty and staff may occasionally pay for meals for others if there is a legitimate business entertainment purpose. These expenses are allowable if:

- The cost is within policy limits (see “Meals with other Employees”, “Cost and Frequency Limits” and “Alcoholic Beverages with Meals” below)
- The name(s) and affiliation of the meal attendees are documented
- A detailed original receipt is provided, and
- The business purpose of the meal is justified.

If a requestor is using the per-diem method for his/her travel expenses, meals for others will be allowable based on actual cost provided the receipt documentation and justification is provided.

Meals with guest speakers, guest lecturers and recruited faculty or staff are allowable but should be limited in terms of number of attendees and total cost. For group meals, the most senior employee should assume responsibility for paying the bill. Meals with students are allowable but should be a necessary component of an established University project or program that advances the educational mission of the University. Meals with students should be limited in cost, frequency and number of attendees.

Meals with other Employees

Meals between two or more University employees, in local restaurants or in University dining facilities, during which routine business issues are discussed are generally not reimbursable.

Local meals with colleagues should be considered a personal expense unless the business being conducted is such that it cannot be done in the office. Employee-only business meals may be allowable when:

- Business must be conducted off University premises
- Dining with other employees on an out-of-town trip such as a conference
- Authorized by a supervisor for job performance reward, recognition, or other appropriate business purpose (see also [Department and Stem Functions](#))
- An internal “working” meeting is being conducted in the office.

An explanation of the reason as to why the meeting could not take place in the office or during another part of the business day must be included with the business purpose documentation.

Cost and Frequency Limits

The per-person cost of business and travel meals, including tips and tax may not exceed the published Meal and Incidental per diem reimbursement rate for that meal (see [Per Diem Reimbursement of Meals and Incidentals](#)). For example the dinner per diem would be 55% of the daily Meal and Incidental per diem rate (for example, this translates to \$32.45 per person in Bethlehem in June, 2016). In limited circumstances, such as meetings involving faculty and staff recruitments and donor relations, meals may involve a higher cost. If the policy dollar limits are exceeded, the special circumstances must be documented as part of the business purpose justification and approved by the purchaser’s OneCard Primary Approver.

Business meals require a significant commitment of time and financial resources. Accordingly, the number of such events should be limited. It would be an extraordinary circumstance for an individual to participate in University business meals on a daily or several days a week basis. Where possible, meetings should be conducted during the remaining hours of the workday.

The University relies upon individual judgment at all levels of the organization in determining whether business and travel expenses are necessary and reasonable. Resources expended for business meals are resources unavailable for other important programmatic purposes. Costs that exceed policy guidelines or that appear to be lavish or extravagant may be referred to senior management for review. In all cases, University management reserves the right to refuse payment of a cost deemed excessive.

Entertainment expenses that are unallowable include parties or meals for birthdays, weddings, births, administrative professionals day, or parties that are not sponsored by the department and made available to all employees. (See **Department and Stem Functions** for additional information).

Alcoholic Beverages with Meals

Alcoholic beverages consumed while traveling or during business meals are not allowable unless purchased in conjunction with necessary business entertainment. **Alcohol is not allowable at meals involving only Lehigh employees (see also Department and Stem Functions)**. Provost approval is required for the purchase of alcohol for student meals or events. Prudence should be used in the purchase of alcoholic beverages as they may comprise a significant portion of the cost of a meal. Complete documentation of the attendees and business need for alcoholic beverages must be documented. See **ORSP: Research and Sponsored Program Business Meals** concerning expenses charged to sponsored program funds.

If alcohol will be served at a University function, prior approval must be obtained in all instances from the Dean, Vice President or equivalent level and the event must comply with the University's alcohol policy (see the link on the Auxiliary Services and Controller's Office websites). Documentation of all approvals is required.

ORSP: Research and Sponsored Program Business Meals

Business meals not associated with travel are considered entertainment charges and are unallowable except where documented as a programmatic expense AND authorized either in the approved budget or with prior written approval of the awarding agency. Costs of alcoholic beverages are unallowable.

Meals Associated with Travel

The University provides two distinct methods for meals associated with **overnight travel**: actual cost and meal per-diem.

Per Diem Reimbursement of Meals and Incidentals

Meal and incidental per-diems may be used only when travel involves an overnight stay. Receipts are not required when requesting reimbursement of meals and incidentals using the per-diem option, but travelers must be able to demonstrate that the trip or stay did occur.

Incidental expenses include fees and tips for persons providing services, such as food servers, hotel housekeeping and luggage handlers and transportation between your lodging and meal location. Incidental expenses do not include other ground transportation, telephone calls or laundry. These expenses will be reimbursed based on actual costs.

The following rules apply using the meal and incidentals per-diem method of reimbursement:

Domestic Per-diem Rates

The University will reimburse meal and incidental expenses based on the per-diem rate for the geographic region where the expenses are incurred. The University's reimbursement rate for domestic travel is based on the U.S. General Services Administration-maintained Web site of per-diems by geographic area, at: <http://www.gsa.gov/portal/category/100120> . Consult that site for the per-diem rate of the destination city or region.

Foreign Per-diem Rates

The University's rate for foreign travel is based on the U.S. Department of State web site which maintains a listing of per-diems by country and locality.

Because rates for specific localities may change as often as every two months, the traveler must be careful to ensure that the applied rate is appropriate to the actual dates of travel.

Per-diem Meal Reductions

Per diem reimbursement of meals and incidentals may not be appropriate on the first and last travel day, if multiple locations and partial day travel is involved. The University's meal and incidental per-diem will be reduced to account for meals furnished at no cost or nominal cost to the traveler. If meal costs are provided in the cost of a conference, those meals should be deducted from the per-diem rate following the reduction schedule below:

Meal	Amount
Breakfast	20%
Lunch	25%
Dinner	55%

Meals and Incidental Expenses Based on Actual Cost

Travelers are generally entitled to support for three meals a day. On the days of travel to or from the destination, the individual's departure and return times should determine whether a meal was incurred during the period of travel. **If meal costs are provided in the cost of a conference, corresponding meals outside of the conference are not reimbursable.**

The University, following IRS regulations, does not allow travel meal expense for one-day travel.

The University suggests the following meal guidelines when traveling:

- Total meal expense for the day should generally be in line with per-diem levels.
- Restaurant receipts may be required by the OneCard Approver when the **total** meal expenses for the day exceed the average per-diem rate for that geographic area.

- Costs related to business meals should be reasonable and the choice of restaurant should reflect the nature of the function. Additional justification may be required in situations involving higher cost meals that exceed the per meal per diem rate.

When payment is made based on actual cost, meal receipts must include:

- the location
- date of service
- proof of payment
- itemized listing of charges
- gratuity amount (gratuities should be within accepted standards for the region)
- if payments were made on behalf of other individuals, the names of those individuals and their relationship to the University.

ORSP: Research and Sponsored Program Meals and Incidentals Associated with Travel

Some sponsored projects set forth per-diem rates or limitations for meals and other business travel expenses. University employees should follow sponsor's travel policies where appropriate. Financial Managers should review the terms of the award or consult with their Contract and Grant Specialist prior to incurring charges to the project index. Costs of alcoholic beverages are unallowable.

During travel, meals for other University employees (other investigators, graduate students, etc.) are allowable as long as the individual is associated with the research the travel is being charged to (i.e. other investigators are named on the proposal or graduate students are receiving stipend on the project). Non-Lehigh collaborators or subawardees on the same project must request reimbursement from their respective institution and will be reimbursed directly by the Sponsor or through a subawardee invoice.

The cost for meals for non-Lehigh non-project personnel are not allowable.

Transportation

This section contains information on allowable transportation expenses. Also see [ORSP: Research and Sponsored Program Air Travel](#), for additional information regarding air travel funded by sponsored projects.

Air Travel

Commercial air travel expense is allowable on the basis of the actual cost incurred by the traveler using normally traveled routes. All University approved travel will be at the most economical rates, not first class or business class. Coach or promotional fares are the only classes of travel allowed. Non-coach travel can only be utilized with strong business justification and the prior written approval of the traveler's Vice President or equivalent level, or Provost. Non-coach travel for employees at the Vice President, Provost or equivalent level must be approved by the President's Office.

Expenditures to stay an extra day for personal reasons are not allowable. Travelers are encouraged to travel a day early or stay a day later when air and overall travel savings can be realized. Otherwise,

travelers should schedule their return flight for the day the conference or seminar ends. Additional meals and lodging associated with a longer stays are allowable if such costs are less than the airfare savings resulting from an earlier arrival or later departure. Additional charges for changes to flight arrangements must be reasonable and justification must be included with the traveler's receipts.

Advance purchase of travel miles (VIP Miles) is not allowable. Lehigh University does not reimburse travelers for tickets purchased with frequent flier miles.

Air carrier selection cannot be biased by any traveler's frequent flyer affiliation. The lowest cost air travel will take precedence over frequent flyer programs. Exceptions may be allowed if the lowest-priced fare would:

- require circuitous routing;
- require travel during unreasonable hours;
- excessively prolong travel;
- greatly increase the duration of the flight;
- result in increased costs that would offset transportation savings;
- be inadequate for the medical needs of the traveler.

Any time a traveler feels the University's travel management company has not quoted the lowest airfare it should be brought to the reservationist's attention immediately.

Airline reservations made through the travel management company will be direct charged to University indexes. **Airline tickets not purchased through the travel management company or OneCard program should not be submitted for reimbursement until after the travel is completed.**

When making air travel arrangements, also consider the following:

Baggage

Excess baggage is not allowable unless accompanied by a statement showing that the excess baggage items are necessary for the business conducted or if the trip is for an extended period of time (generally 10 or more days). Should your baggage be lost or damaged, you must notify airline personnel and file a claim with the airline before leaving the airport. Damages and losses that are not covered by the airline may be covered by your homeowner's /tenant's insurance. Neither the University nor the University's insurance will pay for loss or damage to your personal property – you use it at your own risk.

Early Boarding / Preferred Seating Fees

Additional fees for early boarding privileges and/or preferred seating locations are unallowable unless the arrangements are part of a "faculty or staff request for accommodation" plan that was previously approved by the Provost's Office for faculty and Human Resources for staff. Evidence of the approval should be submitted with the traveler's airline receipts.

Indirect Routes

If the traveler takes an indirect route or interrupts a direct route for other than University business, air fare is allowable for either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less.

Private Airplanes

Employees, students, or “Agents” of the University may not use personally-owned aircraft or serve as pilot in command or crew member of any aircraft while conducting University business.

If you are planning to charter or lease an aircraft, contact the Office of Risk Management to arrange for proper insurance coverage.

ORSP: Research and Sponsored Program Air Travel

Federal requirements (the Fly America Act) states that domestic grantees must use U.S. flag carriers to the maximum extent possible when commercial air transportation is the means of travel between the United States and a foreign country or between foreign countries. This requirement shall not be influenced by factors of cost, convenience, or personal travel. The detailed implementation practices adopted to conform to the Fly America Act may differ among federal agencies. Accordingly, individuals traveling abroad should consult agency guidelines and/or contact their Contract and Grant Specialist to ensure compliance with the respective agency requirements. Additionally, travelers on foreign trips sponsored by federal funds should use the University’s travel management company and inform the reservationist that they are subject to this Act when making airline reservations.

Auto Transportation

Use of your personal vehicle is reimbursed at the prevailing Internal Revenue Service mileage rate as listed on the Controller’s Office web page. This mileage rate covers all operating costs including depreciation, repairs, gasoline, insurance, towage and other similar expenditures. Tolls and reasonable parking charges are allowable in addition to the mileage allowance.

In accordance with IRS rules, reimbursement for two or more persons traveling in the same vehicle is limited to the mileage reimbursement paid to the driver/owner of the vehicle. Under normal circumstances, mileage for conducting University business is computed from the University to the destination and return to the University. Mileage for traveling from an individual’s home to work or return is non-allowable commuting expenses. Traffic ticket and parking violation expenses are not allowable.

When making auto transportation arrangements, also consider the following:

University Vehicles

Operation of a vehicle under Lehigh University’s insurance policies is a privilege granted to an individual on a highly selective basis. The Policies and Procedures section of the Transportation Services Department web page contains additional information.

Your primary source for a vehicle for University business should be the Transportation Services Department. If you need a vehicle while traveling, you should contact the University's travel management company. Lehigh University car share programs are not eligible for business travel.

Auto Insurance Information

The University's Transportation Services and Risk Management Offices work diligently to provide both vehicles and adequate insurance coverage to protect you, your passengers and the University while traveling. To assist us in this effort, and to ensure that you and the University have adequate insurance protection, it is vital that you obtain vehicles only from authorized sources. Information regarding the University's negotiated rental car contracts, and the advantages of using those negotiated contracts, can be found on the Purchasing Office website.

Travelers should refer to the Office of Risk Management website for information regarding insurance issues associated with using personal vehicles.

Other Forms of Transportation

For travelers using railroads, non-local buses or other commercial vessels the University will pay the cost of the lowest business-class accommodations available for the trip. Costs should not exceed that of commercial airfare that would be allowable for the same trip.

Local Transportation at Destination

For ground transportation, including airport limousines, courtesy shuttles and taxis, travelers should compare costs of alternate transportation to minimize the cost of ground transportation between airports and hotels or other final grounds destinations.

Rental cars should be used at one's destination only when absolutely necessary. When rental cars are necessary, travelers should work with the University's travel management company to use rental companies which provide the lowest rates. Only mid-size or smaller vehicles are permitted, unless there are several travelers within the group. Before rental cars are returned, they should be filled with gas to avoid excessive refill charges from rental companies. The Risk Management Office's website includes additional information regarding insurance coverage on rental vehicles, and the Purchasing Office website includes information regarding the benefits of using the University's negotiated rental car contracts.

Other Travel Expenses

Conference Registration Fees

Conference and seminar registration fees should be paid directly by the OneCard or by requesting payment using an Accounts Payable Payment Approval form. If conference registration is paid by a personal charge card, the traveler may request reimbursement after attending the conference.

International Travel Costs

Actual costs of acquiring passports, visas, tourist cards, necessary photographs, birth certificates, required inoculations, immunization, health cards and fees and the conversion of funds to foreign currencies are allowable.

Laundry

Reasonable and actual expenses for laundry services that are necessary due to an absence from home for five or more days or when unusual and documented circumstances mandate these services are allowable. These circumstances should be documented with the receipts.

“No Show” Charges for Air, Hotel and Car Service

If a traveler fails to appear for a reserved air, hotel or car reservation, it is considered a “no show” and the traveler will be charged for the reservation. If the traveler is unable to fulfill the reservation previously made for any reason (including emergencies) the traveler must cancel the reservation. “No show” charges are not allowable unless the charge resulted from an emergency situation in which cancellation was impossible. Supervisor approval is required for any “no show” charges.

Sharing Expenses with External Organizations

Travelers are encouraged to combine University travel with other business if travel expenses can be shared with other organizations. Where travel expenses are being shared with external organizations, a duplicate copy of the receipts will suffice if the receipt includes a detailed explanation of which organization is paying the balance of the expenses.

Travel Expenses Incurred for an External Organization

Travel expenses incurred by an individual solely for the benefit of an outside organization where the individual is acting in a consulting, advisory, or other capacity not directly related to their University responsibilities are considered personal expenses and are not allowable. In addition, such expenses may not be charged to the University and then later reimbursed to the University by the individual. It is the responsibility of the individual to obtain reimbursements or expense advances directly from the outside organization.

University Travel Management Company

Lehigh University has contracted a preferred travel management provider. Utilizing the University’s preferred travel management provider allows travel arrangements to be made for Lehigh University employees for a modest transaction fee and offers many advantages for those who choose to use this service.

When arranging international travel through the University’s preferred travel management provider, itineraries will automatically be forwarded to International SOS to ensure the greatest protection and assistance in a crisis situation.

See the Purchasing Office website for additional detailed information on the travel management company, contact information, and the significant advantages that they offer.

University Travel Advances

Because the University provides a convenient means of charging all travel expenses via the OneCard program, all faculty and staff are strongly encouraged to use their OneCard for travel. In the rare situation when a cash advance is required for out-of-pocket expenses related to business travel, University advances will be provided by the Bursar's Office after receipt of a properly completed University Advance form. University ID must be presented at the Bursar's Office with the request.

Allowing another person to pick up an advance on one's behalf is discouraged. However, if authorized to do so, this person must present his or her own University ID card. The University Advance form must indicate who is picking up the advance and that individual must also sign as receiving the funds.

Maximum Advance

The maximum advance is \$2,000. All requests over \$1,000 must receive prior approval from the Office of the Vice President for Finance and Administration. Departments that sponsor special group travel programs or foreign travel may have higher limits **if approved in advance** by the Office of the Vice President for Finance and Administration.

Deadlines

All advances over \$500 require the preparation of a check and must be submitted one week in advance.

Settlement

All advances must be settled within 30 days after the trip by submitting an Expense Statement form to the Bursar's Office. **All outstanding advances must be settled before the Bursar's Office will issue any additional advances.**

Non-travel Advances

Non-Travel advances will not be issued by the Bursar's Office. The University provides other purchasing alternatives such as limited purchase orders, payment approval forms, petty cash funds, etc. for non-travel expenditures.

Employee Name:Click here to enter text.

LIN:Click here to enter text.

Job Title: Click here to enter text.

Phone Ext:Click here to enter text.

Note: Nonexempt staff must attach evidence of approval from the Office of Human Resources.

*Charge cell phone service to Banner account code **72440**, Cell phone equipment to **73320**.*

Complete for Support of Cell Phone

Type of Support Requested (Choose from drop down menu): Choose an item.

If requesting subsidy, enter monthly subsidy requested (see policy guidelines): Click here to enter text.

If requesting University phone and plan, enter equipment and plan description and anticipated cost:Click here to enter text.

Explain justification for above-standard subsidy, equipment or plan:Click here to enter text.

Reason for University support of cell phone (select at least one):

24/7 access employees: day-to-day job responsibilities routinely require response to urgent (immediate action required) University business at any time of day or night (e.g. safety issues, media requests, on-call server operations, etc.)

Mobile employees: job requires routine field work from remote locations and the need to communicate real time with office or constituents to give or receive direction

Employee that does not have access to a Lehigh permanent workstation/phone

Other business case that meets IRS criteria (explain, see University Travel and Business Expense Policy):

Click here to enter text.

Complete for Support of Tablet Device

Justification for need for University support of tablet device:Click here to enter text.

Please Read and Complete for All Mobile Devices

I agree that University-provided equipment and services are to be used for the efficient conduct of official University business, with only incidental personal use that incurs no expense to the University. I further understand that I am responsible for safeguarding the equipment and confidential information that the device may store or process. If the equipment is lost or stolen, I will immediately report the loss or theft of such equipment to my department. I will operate vehicles and potentially hazardous equipment in a safe a prudent manner, will refrain from using such communication devices while operating vehicles and equipment unless in an emergency situation.

If the University determines that there is no longer a business need for me to possess such equipment, I will return the equipment and/or discontinue the subsidy. Likewise, if I separate from the University, I will promptly return the equipment to my department. I understand that all forms of University electronic communications, including cell phone statements and text messages, are property of the University and potentially subject to disclosure. **I have read, and agree to abide by, the security and data integrity policies contained in the "Communications Equipment" section of the University's Travel and Business Expense Policy.**

Signature of Employee: _____ **Date** _____

I certify that the above justification is accurate and that this request is in compliance with the Lehigh University Travel and Business Expense Policy.

Approved by: _____ **Date** _____

(Must be senior to the employee at organizational level of Dean, Vice Provost, Associate Vice President or above)

This form is to be retained by the business manager for the above Approver.

Rev. Feb. 2016