

July 1, 2015

THE MONMOUTH COLLEGE

Reimbursement Policy for Travel on College Business

The College will pay all or part of the travel expenses of employees who officially represent the College off campus. All travel must have Supervisor approval in advance. The following guidelines must be observed by those expecting to be reimbursed for travel expenses.

NOTICE

Current Internal Revenue Service regulations require that employers include reimbursement to employees for business and travel expenses as taxable compensation on the employee's W-2 form if the employee does not account to the employer for those expenses by furnishing receipts or other documentation. The IRS refers to this as maintaining an "accountable plan". Failure to submit proper receipts and documentation may result in additional taxable compensation being added to the employee's annual W-2 form.

RECEIPTS ARE CRITICAL in order for the employee to avoid additional income tax and to allow the College to monitor travel costs.

Use of Automobiles and Vans

Employees are expected to use the least expensive form of transportation available. Employees who choose a mode of transportation other than the least expensive will be reimbursed at the least expensive rate. Automobiles should generally not be used if other travel arrangements such as plane or train would be less expensive.

When traveling by automobile on College business, employees must use College owned vehicles whenever they are available. Employees using personal cars without first checking to see if College cars are available will be reimbursed at the gas-only rate of 20 cents per mile.

The use of College vehicles for personal use is strictly prohibited. This includes using college vehicles to commute to and from home, even when done immediately prior to or after returning from a trip on College business. All trips should originate and end at the College. Employees must provide, on the College's "Travel Expense Record", a clear description of where they have been, together with beginning and ending odometer readings.

Operation of vehicles requires a valid driver's license with proper classification. Employees, rejected for insurance coverage by the College's insurance carrier, are not allowed to drive College vehicles, nor may they drive personal vehicles on official College business.

Students are prohibited from driving College owned vehicles. Exceptions to this rule will be made only under unusual circumstances, using a pre-approved list of student drivers which is maintained in the College Business Office. Under no circumstances are student owned vehicles to be used for transporting school groups to or from events on behalf of the College. (An example would be students driving intercollegiate athletic team members in their own cars to athletic events with permission from a coach to be reimbursed for mileage.) Club sport teams are responsible for transporting themselves to events as these trips are not “on behalf of the College”.

When an advance request for a College vehicle is made, but no College vehicles are available, employees may use their personal cars and expect to be reimbursed for such use by the College. The College will reimburse employees in accordance with the current Mileage Reimbursement Chart. Reimbursement will not be made unless employees clearly identify where trips originate and terminate, and record beginning and ending odometer readings. If employees travel to more than one destination and thus need to drive other than the most direct route, they must indicate each destination in order of arrival.

Except for those employees charging a rental vehicle to their Monmouth College Visa Purchasing Card, when rental vehicles are used, employees should purchase the collision damage waiver option provided by the rental agency. If rental cost is to be charged to the College, an approved purchase order should be obtained prior to the rental.

No smoking and no pets are allowed in College owned vehicles. No consumption or transportation of alcohol is allowed in College owned vehicles. Employees driving in any vehicle on College business while intoxicated will be subject to disciplinary action, up to and including discharge.

When vehicles are returned to the College, they should have a full tank of gas and interiors should be clean.

The College has purchased road-side assistance coverage from Auto Club of America. In the event of a College vehicle breakdown while traveling, employees should contact Auto Club of America at the phone number provided in the vehicle. Auto Club of America can make minor repairs, replace a tire, or add gas to the disabled car. Otherwise, make arrangements with them to have the vehicle towed to a nearby auto dealer who services the particular make of car. The employee should accompany the tow truck to the dealership and if the vehicle can be repaired quickly the employee should wait for the vehicle. If the vehicle cannot be repaired quickly, the employee should seek to rent a vehicle to complete his travel and inform the College physical plant office of the location and phone number of the repair dealership.

Airline Carriers

All airline tickets should be purchased only after receiving an approved purchase order. When a destination is less than 300 miles, employees should use airlines only when cost

savings can be achieved. Such consideration will include the additional cost of taxis, car rentals, etc., and savings of motel bills, meals, etc., if the duration of the trip can be shortened.

Use of Credit Cards

As a Visa purchasing cardholder I have read, understand and agree to these guidelines:

Signed _____ Date _____

The College will provide a Visa purchasing card to certain employees who frequently travel on College business. Those employees who are issued a Visa purchasing card are still required to obtain receipts and submit post travel reports with receipts attached. In the event that improper purchases are made, the College may cancel a Visa purchasing card and may require an employee to reimburse the College for improper purchases. Such reimbursement will be deducted from the employee's paycheck.

For those employees that are not issued a Visa Purchasing Card, employees will be issued a credit card for a major gas station chain when traveling in a College provided vehicle. Unless unavoidable, all purchased gas, oil, and other automotive items directly related to the operation of the vehicle (NO soda, candy, sunglasses, etc.) should be charged on the College credit card.

Employees must never use a College credit card to purchase gasoline for any vehicle other than a College owned or College rented vehicle. Such use jeopardizes the College tax exemption on gasoline purchases.

Employees may use their personal credit cards for other necessary purchases and submit receipts for such purchases to the College for reimbursement. The College will not accept the copy of the credit card ticket as a receipt unless the ticket contains a clear description of the items purchased as produced by the vendor. If the ticket does not contain this information, the College will require vendor receipts with such description in addition to the charge card ticket.

Motels and Hotels

When traveling overnight, employees are expected to stay in the least expensive appropriate housing available. Exception to this rule may be made when travel is to attend a function or conference which is being held in a hotel or motel.

Reimbursement for hotel and motel expense will not be made unless a receipt showing detailed charges is submitted. The College will not pay for room service, movies provided in the room, or other personal pleasure charges associated with a hotel/motel. Telephone charges will be paid for only if identified as being made on College business. Calls to home to "check on things" are at the employee's expense.

Meals

The College will pay for up to three (3) meals per day for employees when traveling. Meal expenses should be at an appropriate minimum. Receipts for all meals are required. The College will pay no more than the following amounts per meal, including tips:

Breakfast	\$ 8.00
Lunch	\$13.00
Dinner	\$19.00

The College will pay up to \$40.00 per day for meals if an employee is traveling and needs to eat all three (3) meals while on the road and wishes to not be held to the individual meal rates. This means, for example, that an employee could spend \$4.00 for breakfast, \$7.00 for lunch, and \$29.00 for dinner. Receipts for all three (3) meals are required.

Exceptions to these maximums will be made only when eating at conferences or group meetings where the employee is unable to control the cost of served meals.

The College will not pay for alcoholic beverages consumed by employees while traveling.

Other Travel Costs

Whenever possible, receipts should be obtained for road and bridge tolls, and parking lot fees. The College will pay for automatic car wash fees of up to \$6.00 for a College owned car if washed outside of Monmouth. Receipts should be obtained whenever possible.

Expenses other than those described above are incurred at the employee's risk. The College will not reimburse employees for candy, soft drinks, or other snacks, Kleenex, razors, nylon stockings, shoe polish, or other personal care items purchased while traveling.

Hosting Guest Meals While Traveling

The College will not pay for the meals of persons other than employees. Exceptions to that rule are: 1.) an admission representative's purchase of a meal for a prospective student. The representative may purchase the meal for the prospective student only, and not his or her family. 2.) A development officer's purchase of a meal for prospective donors. 3.) A meal purchased as a thank you for a host (non-family member) who is housing the employee overnight (i.e. no motel bill).

The amounts per person per meal established above apply to both the employee and guest.

Spouses / Companions Accompanying Employees

No expenses will be paid by the College for a spouse, family members, or other guests to accompany an employee while traveling, unless the College provides in advance, a written invitation to the spouse to travel at College expense. Expenses for spousal travel, when paid by the College, will be added to gross pay in the payroll process and is subject to withholding and employment taxes, unless such travel is for a bona fide business purpose.

If an employee chooses to have a spouse accompany him or her while traveling, receipts for all expenses for both persons will be required and reimbursed as follows:

Hotel & Motel	100% of total
Meals	50% of total up to employee maximum
Mileage	regular rate
Air Travel	employee ticket only

Cash Advances

Employees who expect to spend a significant part of their time traveling for the College may request a permanent cash advance for their travel expenses. The amount of such an advance will be determined by the average duration of employee trips, but in no case will exceed \$400. Such advance will be recovered by the College when the employee ceases employment at the College or sees a reduction in the frequency of travel on College business.

Temporary cash advances may be made for occasional travel. Such advance will be used sparingly and will not be used when prior planning would make them unnecessary. Advances must be cleared with proper expense documentation (receipts) within four (4) working days of return. Subsequent cash advances will not be made to individuals who have not properly accounted for prior advances.

Employee cash advances that are not properly cleared within four (4) working days may be collected from employees by payroll deduction.

Advances will be made based on estimated expenditures. Advances will not be made for mileage or “miscellaneous” expenditures. No advance will be made in excess of \$200 per day.

Submission for Reimbursement

All requests for reimbursement and reports to clear advances should be submitted on “Travel Expense Record” forms provided by the Business Office. All receipts and detailed explanations are to be attached to the forms.

Student Travel

Students, traveling on College sponsored activities (such as athletic events, musical performances, etc.), to who cash is provided from established budgets for the purchase of meals, will be given the following maximum meal allowances:

Breakfast	\$4.00
Lunch	\$5.00
Dinner	\$7.00

Faculty or staff members supervising such students are required to present a list of names of participating students and the reason for the allowance. Box meals should be requested of the College Dining Service in lieu of the above cash allowance whenever possible. Such requests should be made at least 24 hours in advance of the trip.

Faculty Development Travel Accounts

Tenure track faculty members are assigned personal accounts for travel related to their professional development. These professional development funds are designed to support travel associated with professional meetings, conferences and groups for the purpose of 1) engaging in ongoing professional conversation that advances faculty members' knowledge of their disciplines, 2) sharing one's own scholarly or creative work with others in the field, and 3) advancing knowledge of pedagogy or other areas pertinent to a faculty member's teaching assignments.

Amounts to be credited to the personal account will be announced annually and may vary from year-to-year based on annual budget availability. [For 2012-13 the "announcement amount" is \$1,000.] Unspent balances may be carried forward from year-to-year, subject to the following restrictions:

- 1) The "announcement amount" will be credited to faculty accounts only once per year on each July 1.
- 2) As of July 1 of each year, a personal account balance may not exceed the sum of the two most recent "announcement amounts."
- 3) Unspent balances will be removed from a faculty members account when that faculty member:
 - a) ceases to be employed
 - b) enters the final year of employment prior to retirement
 - c) enters a phased retirement program
 - d) accepts administrative responsibilities that result in a teaching load of less than 50% of a normal load
 - e) is determined to be ineligible by the VP for Academic Affairs because of other unusual circumstances.

These personal accounts are intended for individual professional travel only but may include small incidental charges for items associated with the travel, such as office supplies needed in order to participate in a conference. No equipment purchases are allowed. Travel should be approved in advance by the faculty member's department chair and the VP for Academic Affairs' office. If travel expenses incurred during a year exceed the balance available in an account, they cannot be requested in a subsequent year. Statements reflecting account balances and recent travel charges will be periodically distributed to participating faculty. Unspent balances in individual accounts may not be shared with other faculty members.

All travel policies outlined in these College guidelines are applicable to amounts spent from faculty development accounts, including required post-travel expense reports with receipts for expenditures. Employees may still seek travel advances if needed. When College cars are used, mileage charges for vehicle use will be charged against the personal travel account. Faculty using College pool cars for professional development travel should record their mileage and enter their personal travel account number on the vehicle reservation form when they return the car keys to the physical plant office. The individual's account number to be used on forms and requisitions for reimbursement will be 10-1352 followed by the individual employee ID number.

Mileage Reimbursement Chart
July 1, 2012

Standard Rate per Mile – Autos/ Mini Vans	Metro Rate per Mile	Standard Rate per Mile – Full Size Vans	Gas Only Rate
0.36	0.40	0.42	0.20

Metro Area rate is for those employees who live in a metropolitan area and do a preponderance of their work related driving within that metropolitan area. The additional rate is to compensate for higher insurance rates and the greater wear and tear of stop and go city driving. Qualification for the metro rate will be reviewed annually at the employee contract date and the qualification determination will be included in the employment contract.