



Policy Title: University Travel Policy

Effective Date: 12/14/2022

Policy Number:FAPO1216

4. POLICY

A.

- K. Except for Day Meals (see Section 5.E. under Procedures below), reimbursements of travel expenses meet the Internal Revenue Service (IRS) conditions for an “accountable plan”; thus, the travel reimbursement is not considered taxable income to the traveler.

## 5. PROCEDURES

### A. Personal Vehicle Mileage

1. Mileage reimbursement rates for privately owned vehicles used on official University business will be as follows:
  - a. For trips up to 250 miles per day, the full standard IRS rate will be reimbursed.
  - b. For trips exceeding 250 miles per day, a decreased rate corresponding to the decreased rate used by the Commonwealth of Virginia will be reimbursed.
2. Mileage and other commuting costs incurred while commuting are considered a personal expense and are not reimbursable.
3. An employee may have only one base point; however, travel between the employee’s base point and a temporary work location is a reimbursable expense while on travel status.
4. If an employee’s residence is closer to their travel destination than their base point, the residence may be substituted as the point of departure and return.
5. Any local travel within 25 miles of the employee’s base point is not considered a reimbursable expense as the employee is not in travel status.

### B. Rental Vehicles

1. The University maintains a direct bill account with Enterprise Rent-A-Car for the convenience of all travelers. The rentals are billed directly to the University so there is no out-of-pocket expense to the traveler. In the event the traveler must use another rental agency out of necessity, the traveler may pay for the rental and submit an itemized final receipt for reimbursement.
2. The following add-on rental car options are not reimbursable for domestic travel and shall not be direct billed to the university:
  - a. Liability Damage Waiver (LDW)
  - b. Collision Damage Waiver (CDW)
  - c. Roadside Assistance Programs (RAP)
  - d. Pre-paid fuel options
3. Travelers must return rental vehicles with the same amount of fuel that the vehicle had at pick-up and submit fuel receipts for reimbursement.

### C. Lodging

1. Approved lodging rates are based on the Federal General Services Administration (GSA) rates and are specific to the lodging address, which may differ from the general area of travel.

lodging each night and not the average nightly cost. Lodging expenses exceeding 200% will not be reimbursed.

2. Reimbursement for the use of Airbnb and other similar online community marketplaces for lodging during official university business travel is not permitted. Unlike commercial hotel and professionally managed properties, community marketplaces do not provide assurance that the property complies with standard safety or fire regulations.
3. The final hotel bill submitted for reimbursement must reflect that the lodging was fully paid (i.e., \$0 balance). Any unusual charges on the bill must be fully documented.

#### D. Meal and Incidental Expenses

1. Meal and Incidental Expenses (M&IE), including all taxes and tips, are based on a fixed allowance per diem. Meals receipts are not required for payment of M&IE.
2. M&IE rates are based on Federal GSA Rates for the location where the traveler is lodging.
3. M&IE rates are reduced to 75% on travel days, defined as the day of departure from base point or residence and day of return to base point or residence.
4. M&IE is paid directly to an employee for overnight travel only.
5. Students are eligible to receive M&IE for overnight and non-overnight travel. Students may receive M&IE directly or through a responsible employee.
6. If meals are included with event registration and/or lodging, the M&IE expense shall be reduced for the meal(s) provided unless there is a reasonable circumstance documented as to why the traveler could not partake of the meal (e.g., the food provided was not an adequate meal, the traveler's dietary needs could not be met, etc.).

#### E. Day Meals

1. Day meal reimbursement for non-overnight official employee travel in excess of 90 miles (one way) from the employee's base point is allowable. Day meals may be reimbursed for actual costs incurred for each meal up to a maximum of \$50 per day. Itemized receipts are required for reimbursement.
2. Day meal reimbursements are considered taxable benefits by the IRS and will be reported as taxable wages on the employee's Form W-2 and taxed quarterly by Payroll.
3. As with all travel expenses, preapproval for Day Meals is required.

#### F. Business Meals

1. As provided in the University's [Food and Beverage Policy](#), food and beverages may be provided at business functions that involve substantive and bona

G. Airfare

All University funded airfare mus

3. For additional information on Enterprise vehicle rentals see the following link on the Radford University Facilities Maintenance and Operations webpage:

<https://www.radford.edu/content/facilities-maintenance/home/administrative-services/enterprise-rentals.html>

## 6. EXCLUSIONS

None

## 7. APPENDICES

None

## 8. REFERENCES

None

## 9. INTERPRETATION

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