Business Expense Policy

Effective 7/1/2021; update 10/20/2026

The Business Expense Policy outlines policies and guidelines for business expenses, including travel related expenses. It is stated in general terms and is not intended to cover every possible situation. More restrictive policies and guidance when grant funding is used may apply and may not be expressly stated in this document. For details see the Sponsored Projects Accounting topic available on the Financial Services website. Likewise, more restrictive policies may be set at the department or school level. However, it is the responsibility of the department or school to document, communicate, and enforce any restrictions they impose.

It is essential that Washington University has a strong accounting control environment and guards its image as a careful steward of charitable and public funds. Given the decentralized nature of the university, Senior Management relies heavily upon individual judgment at all levels of the organization in determining when expenses are necessary and reasonable. Unauthorized business expenses that do not comply with university policies, or expenses deemed to be excessive may not be reimbursed or may result in taxable income to the employee.

This policy applies to all faculty and staff, as well as students, guest lecturers or researchers, consultants, prospective employees and any others seeking reimbursement for university approved business expenses. For non-faculty and staff, no commitment for reimbursing such expenses should be made before ascertaining that this policy authorizes such activities. To ensure compliance, departments are responsible for informing all non-employees about this policy, prior to their visit.

Topics

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Travel & Non-Travel Expenses
- Non-Reimbursable Expenses
- Entertainment Expenses (Non-Travel)
- Mileage Reimbursements
- Gift Cards
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- Business Travel Expenses

COMPLIANCE AND CONTROLS

Under the Internal Revenue Code, expense reimbursement, at minimum, requires:

- ïò That expenses must be ***incurred expressly for university business***.
  - Employee expense reimbursements and procurement card transactions must be accounted for in Workday via the Expense module. This process includes selecting the business purpose from a predefined list, as well as providing a detailed description as to the nature of the expense in the header memo section of the expense report. For trip related expenses, as a matter of best practices, it is recommended that the trip start date and end date also be noted in the header memo section of the expense report.
- îò That expenses must be ***properly accounted for*** to the employer *within a* ***reasonable period of time***.

- Requests for reimbursements, substantiation of cash advances and substantiation of procurement card transactions should be completed within a reasonable period of time, generally no longer than 15 days after the expense is incurred. For travel related expenses, reimbursements may be requested in aggregate within 15 days of trip completion. All procurement card purchases should be expensed within 15 days of being incurred.
- Effective January 1, 2024, procurement cards will be suspended for cardholders with outstanding transactions. For travel related transactions, cards will be suspended for open transactions that are 60 days past the trip date. For non-travel transactions, cards will be suspended for open transactions that are 60 days past the transaction date.

3. That **disallowed expenses** incurred by the employer **must be repaid** within a reasonable period of time.
    - In the event that a school or department incurs an expense or reimburses an employee for an expense that is deemed unallowable under these rules, the amount must be repaid by the employee or be reported to payroll within 90 days of the disallowance.

Reimbursable expenses must conform to university policy, federal and state law, if applicable, and the restrictions placed upon sponsored awards. If under review by the university's Tax Department, expenses incurred or reimbursed are not deemed to have sufficient business connection, then such expenses may be treated as taxable income to the recipient. Taxable reimbursements will be reported to payroll and included on the employee's Form W-2. Taxable reimbursements made to non-employees may be reported on the IRS Form 1099-MISC or Stipend Tax Letter.

FINANCE TRANSACTION APPROVALS

Senior Management relies heavily on all individuals with approval roles in Workday to ensure spending adheres to all applicable university policies and spending restrictions. This applies to all expenses including when grant and gift funding are used, when reimbursements are made, and when procurement card transactions are substantiated.

At times, because of unusual situations or special circumstances, it will be necessary to allow policy exceptions. When an exception is necessary, a brief explanation of the exception must be noted on the transaction or as a document attachment. Individuals in the department approving these transactions must forward transactions (via an ad hoc approval) to the respective Senior Finance Approver. Exceptions associated with the Chancellor, Executive Vice Chancellors, Deans, and other Senior Management reporting to the Chancellor should also be forwarded to the CFO Expense Report Approver.

Expense reports with travel related activity incurred by Deans, Executive Vice Chancellors and other Senior Management reporting to the Chancellor will automatically route to the CFO (or the Controller in the absence of the CFO) for approval. The Vice Chancellor & General Counsel will approve travel activity incurred by the CFO.

Under certain circumstances, exceptions to the travel policy resulting in additional expenses to the university may be treated as taxable income to the recipient. Taxable reimbursements will be reported to payroll and included on the employee's Form W-2. Taxable reimbursements made to non-employees may be reported on the IRS Form 1099-MISC or Stipend Tax Letter.

SUPPORTING DOCUMENTATION

Supporting documentation should provide evidence of origination from the vendor that contains purchasing details including date, description or itemization of expenses, price and proof of payment. Monthly credit card statements and canceled checks alone will not be accepted as supporting documentation. Note: Paper copies of supporting documentation that is attached to the applicable financial transaction doesn't need to be retained. As a matter of best practice, departments may wish to keep paper copies until the transactions are fully complete in Workday.

Supporting documentation is always encouraged regardless of amount. The use of estimated amounts is not allowed. Although always encouraged, receipt requirements vary based on the type of expense incurred, sponsor requirements, and if a procurement card is used:

- Some sponsors require actual receipts for all transactions. In these cases, it is necessary to obtain and attach all receipts regardless of amount.
- Receipts for procurement card transactions $25 or greater are required.
- Receipts for individual expenses of $50 or more are required. Expense reports missing receipts totaling $75 or greater per day is considered excessive. With Workday's mobile app, taking pictures of receipts is easier than before.

As a best practice on expense reports, multiple receipts should generally not be added together and submitted as one expense line. However, if aggregating multiple receipts on one expense line they should be "itemized" per day to assist with identifying duplicate payments. Examples of receipts that could be aggregated include:

- Multiple meal expenses supported by receipts and incurred on the same day
- Ground Transportation incurred per trip, itemized by day
- Parking & Tolls incurred per trip, itemized by day
- Tips/Gratuities incurred per trip, itemized by day

Note that aggregated expense lines should never include both expenses supported by a receipt and those not supported by receipt.

TRAVEL & NON-TRAVEL BUSINESS EXPENSES

In general, goods and services should be purchased/ordered using the university's standard purchasing method and payments should be made directly to the vendor. Payments for services with personal funds are strongly discouraged. Note that the reimbursement of payments for services made with personal funds also results in a reporting requirement by the university for which additional information must be obtained.

Expenditures that are not otherwise covered in this policy may be considered a reimbursable expense provided that a valid business purpose exists for the expenditure. Items of an unusual nature should be discussed with the Accounts Payable department and, if charged to a grant, with Sponsored Projects Accounting before incurring the expense. Note also that special rules may apply to direct payments to non-resident aliens. Please refer to the Financial Services website under the Foreign Payees section.

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Non-Reimbursable Expenses

Expenses that are personal in nature should generally not be paid by the university. Examples of expenses considered personal in nature include:

- Personal entertainment expenses including airline club fees, in-flight movies, headsets, books, magazines, newspapers, health club fees, hotel pay-per-view movies, in-theater movies, greens fees, ski passes, social activities, honor / mini bar charges, etc.
- Babysitting, house-sitting, pet-sitting and kennel fees.
- Personal grooming including haircuts and shoeshine services.
- Incremental travel costs including airfare, lodging and meals for spouses, domestic partner,or other persons accompanying an employee. See Spouse/Domestic Partner Costs for limited exceptions.
- The university does not reimburse the cash equivalent value associated with the redemption/use of personal points or other rewards programs such as frequent flyer miles, Amazon points, Uber points, etc.
- Amazon Prime memberships for university purchases; the university has a corporate business account that can be used if no other procurement option exists.
- The purchase of gift cards/prepaid cards that will be used to purchase products in the future. Examples: Amazon, Home Depot, IDT, Lowes, Walmart, etc.
- Hotel, meals, and other costs associated with going to a conference or on business travel early or staying late for non-business related reasons.
- Late fees related to credit cards.
- Traffic fines, court costs, parking violations, and auto repairs.
- Over the counter medicine or prescription medicines.
- Rental car extra charges such as child safety seats, GPS devices for domestic travel, and satellite radio.
- Business travel accident insurance. See Business Travel Accident Insurance for additional information and exceptions.

Under very limited circumstances, certain expenses listed above may have been incurred for legitimate business purposes. If upon audit such expenses have been reimbursed without a legitimate business purpose, the amount of the reimbursement will be reported to Payroll as additional pay.

Entertainment Expenses (Non-Travel)

Entertainment expenses typically include planned events with students and donors with a valid business purpose. Entertainment expenses also include business meals when not traveling, as they are considered social in nature. Business meals, which include food and beverages served at meetings, typically include WashU employees and may include other invited guests. If incurred, alcoholic beverages must be separately identified and charged to Alcoholic Beverages (Non-Travel).

The university will reimburse employees for necessary and reasonable entertainment expenses based on actual expenses incurred. Senior Management relies heavily upon individual judgment at all levels of the organization in determining when expenses are necessary and reasonable.

Entertainment expense always require supporting documentation that includes:

- Date and place of event – for reimbursements this is typically on the receipt.
- Specific purpose of the event or reason for expenditure. Failure to document a valid business purpose could result in amounts paid being reported as income to the individuals attending the event.

- Names and titles of people in attendance and their relationship to the university. For individuals from outside the university, this documentation should include occupation or other information relating to the person or persons entertained (e.g. donor), including name, title, or other designation, sufficient to establish a business relationship to the university. For large parties or receptions (12 or more attendees), the number of people in attendance, and the makeup of the group is acceptable.

Mileage Reimbursements

Automobile expenses will be reimbursed at the current Internal Revenue Services (IRS) standard business mileage rate when a personal automobile is used for business purposes in the United States. A reduced standard mileage rate applies for medical/patient care travel (including research subjects), charitable travel, and relocation travel. Reimbursement based on actual expenses incurred is not allowed. Additional details including reimbursement rates are available on the Financial Services website under Mileage Reimbursements.

Gift Cards

Gift cards should be purchased via a purchase order. When a purchase order is not feasible, the use of a procurement card, cash advance, or personal funds is acceptable. The accounting treatment and tax reporting requirements vary depending upon the purpose and recipient of the gift card.

- **Gift Cards for Non-Study Participants:** Expenses associated with the gift card purchases for non-study participants should be charged to Gift Cards – Non Study Participants. For tax reporting compliance the Gift, Prize or Award Form must be completed. Additional information, including tax consequences is available on the Financial Services website under Tax Topics.
- **Gift Cards for Study Participants & Blood Donors:** Expense associated with gift card purchases for study participants and blood donors should be charged to Gift Cards – Study Participants & Blood Donors. For tax reporting compliance, a log of all gift card recipients must be prepared by the department. These logs must be remitted to the Tax department when the distributed gift card exceeds $100. For gift cards under $100, the department must retain the log in their departmental records. For specific reporting requirements and process, see Study Participants & Blood Donors on the Financial Services website under Gift Cards.

Software Purchases from Non-US Companies

When possible, purchases of software should be made from US companies. Payments for purchases of software licenses from foreign companies are often subject to 30% withholding under Internal Revenue Code Section 1441.

To determine the vendor's US tax status as well as the nature of the transaction, complete the Foreign Entity Information Request form available on the Financial Services website and submit it and any required attachments to TaxDepartment@wustl.edu. Providing this information before the purchase is made will allow the determination of tax liability to be made prior to the purchases. In the event that the purchases is determined to be taxable, the department will have the opportunity to budget accordingly for the 42.86% markup and/or alert the vendor that the withholding could be applied to their payment.

When withholding is not possible because full payment has already been made, the original payment must be grossed up to collect the tax liability, often by 42.86%. In these cases, the department that purchased the software will be responsible for the additional charges.

Charitable Contribution Payments

Washington University, itself, is a charitable organization that relies on contributions from donors. As such, it is essential that the university guards its image as careful stewards of all university funds. All contributions made by the university to other organizations are made public on the university's IRS Form 990.

In the event that a contribution is deemed appropriate, payments should be made directly to the receiving organization from the University via check or procurement card. Such payments should be charged to the External Donations and Contributions spend category (if paid via invoice) or expense item (if paid via procurement card). A receipt or other acknowledgement of the gift should be obtained and sent to TaxDepartment@wustl.edu. Requests for reimbursement of such payments must be made through payroll (as a taxable reimbursement).

Business Travel Expenses

The university will reimburse employees for necessary, reasonable, and approved business travel related costs and activities based on actual expenses incurred, unless otherwise noted below.

When utilizing sponsored funds to pay for travel, there are many factors to consider in addition to those set forth in this policy. This policy, in conjunction with the Travel and Related Expenses section of the Sponsored Expenditures Guidelines apply.

Airfare

- Airfare is to be purchased at the lowest fare available that meets the business purpose of the trip. Multiple commercial air carrier sites should be researched prior to booking a ticket to ensure the lowest available airfare is selected and not biased by frequent flier affiliation. Employees are encouraged to make reservations well in advance to secure lowest available fares. Supporting documentation that includes the flight class, date(s), and prices are required and should be attached to the airfare expense line.
- Amounts in excess of the lowest available economy/coach fare are generally not reimbursable and are not allowed as federal direct or indirect cost. Exceptions for a one class upgrade:
    - Exceptions may be granted if the lowest available economy/coach fare is not available. Supporting documentation, such as screen prints, should be obtained at the time of purchasing airfare that demonstrates the lowest fare was not available; this documentation must be attached to the airfare expense report line.
    - Exceptions may be granted if there is a medical need of an employee. For medical exceptions, written documentation, no older than 12 months, from a doctor must be attached to the Airfare expense report line.
    - At the discretion of the department, exceptions may be granted for flight segments that are 5 or more hours. Such exceptions are not allowed as a federal direct or indirect cost and the excess cost must be separately identified as Airfare – Upgrades

and cannot be charged to a Sponsored Project. Supporting documentation should be obtained at the time of purchasing airfare that demonstrates the difference between the lowest fare and the upgrade; this documentation must be attached to the airfare expense report line.

- At the discretion of the department, additional fees that do not change the flight class such as seat choice, early check-in, and baggage are permitted. Fees must be reasonable considering the facts and circumstances of the expense. Additional fees are not allowed as a federal direct or indirect cost and must be separately identified as Airfare – Upgrades and should not be charged to a Sponsored Project.
- First class airfare is only permitted with written approval from the Chancellors office or with approval by the CFO or Controller. Excess cost must be separately identified as Airfare – Upgrades and cannot be charged to a Sponsored Project.
- With a valid business reason, fees associated with changing flights or destinations are generally reimbursable. In general, these fees may not be charged to a sponsored fund. However, the employee may provide and Sponsored Projects Accounting will consider a written justification as to why the entire amount should be allowed.
- Expense reports with Business Class and First Class airfare will automatically route to the Senior Finance Approver.
- Purchase of flight insurance is unallowable. The university maintains travel accident insurance, therefore additional coverage will not be reimbursed.
- The university does not reimburse for tickets obtained via frequent flyer miles earned or reward points/programs.
- Non-commercial airline travel must be in accordance with the Policy on Private Air Transportation for Executive Officers.
- *Special Rules for Sponsored Projects:* When travel is reimbursed with federal funds, the Fly America Act and Open Skies Agreements must be followed.

Lodging

- Employees should seek out moderately priced accommodations to minimize the cost to the university. Many hotels offer educational discounts or reduced rates to university employees.
- Itemized receipts for all lodging expenses must be attached to the expense report. Use the Lodging Expense Item for the cost of the room including taxes. Room taxes are not sales tax, thus do not need to be separately identified (itemized) on expense reports, however, if sales tax is specifically called out, they should be split out accordingly. Other expenses included on the receipt should not be included on the Lodging Expense Item line. Examples of other expenses include room service, internet fees, and other expense charge to the room.
- Reimbursement will be made to the employee at the single occupancy rate. Additional accommodation costs over and above a single occupancy rate will generally not be reimbursed. In addition, costs associated with upgrades in accommodations will generally not be reimbursed unless standard accommodations are not available. If incurred due to availability issues, upgrades should be separately identified and reported using the Lodging Upgrades.

Meals (including beverages and gratuity costs)

Reimbursement for meals is based on the actual meal expense, not estimates. As an alternative, travelers may choose to use the Per Diem reimbursement method when overnight travel is involved. The per diem method allows for a flat sum amount per day to cover daily meals and incidental expenses in lieu of actual costs. Per diems eliminate the need to track

actual cost and receipts for covered expenses. Only one reimbursement method is allowed per trip.

Actual Meal Expense Method

- Employees should seek out moderately priced restaurants and dining rooms.
- As a best practice, multiple receipts should generally not be added together and submitted as one expense line. However, aggregating multiple meal expenses supported by receipts and incurred on the same day may be acceptable, at the discretion of the approving cost center manager.
- Alcoholic beverages are not allowed as Federal direct or indirect costs. If incurred, expenses must be separately identified and reported as Alcoholic Beverages (Travel).
- If meals are included in the conference registration fee or hotel rates, an additional meal charge will not be reimbursed. Exceptions for dietary, religious reason, or other business purpose should be clearly documented. Senior Management relies heavily upon individual judgment at all levels of the organization in determining when expenses are necessary and reasonable. If meal reimbursement is requested, the Cost Center Manager may request a conference agenda be attached to verify such meals were not included in the registration fee.
- Meals that include the entertainment of an individual other than another employee are considered to be social in nature and should be treated as a social/entertainment business expense. Social expenses are not allowed as Federal direct or indirect costs. If incurred, they must be charged to a departmental account.

Meal and Incidental Expense Per Diem Method

- Per Diem rates and rules are based upon Federal guidelines in order to prevent taxable income to the traveler. No per diem may be claimed for one-day travel (when there is no overnight travel). If the per diem method (Meals & Incidental expenses only) is used, use expense item Per Diem (Domestic) or Per Diem (International). Maximum Per Diem rate is not allowed.
- The university will reimburse using per diem rates based on the tables below:
  - **Domestic Per Diem Rates** for destinations within the Continental United States (CONUS) provided by the U.S. General Services Administration (link to website)
  - **Alaska, Hawaii, Puerto Rico and Guam Per Diem Rates** provided by the Department of Defense (link to website). Note: Sum amounts included under the Local Meals and Local Incidentals for the total per diem rate.
  - **Foreign Per Diem Rates** provided by the U.S. Department of State (link to website).
- When claiming per diem, the traveler cannot use a Procurement Card for meals and incidentals.
- Incidental expenses included in the per diem rate include fees and tips given to baggage carriers, bellhops, hotel maids, etc. The per diem rate for foreign travel also includes laundry and dry cleaning.
- If per diems are claimed, the expense report must include support obtained from the applicable rate table. Because rates for foreign locations may change as often as every month, the traveler must be careful to ensure that the applied rate is appropriate to the actual dates of travel.
- Per diem rates must be adjusted under the following circumstances:
  - For the day of departure and day of return (from/to your home city), the reimbursement rate is limited to 75 percent of the total daily per diem rate based

on the location where the traveler is most likely to incur the meal expense. If a meal has been paid as part of a registration fee or conference, the traveler must reduce the total daily per diem for the meal (15 percent for breakfast, 25 percent for lunch and 60 percent for dinner).

- If a traveler selects the per diem method but hosts a business meal with others (non-university employees), the university will reimburse the traveler's particular meal based on a receipt. The traveler must reduce the total daily per diem for the meal (15 percent for breakfast, 25 percent for lunch and 60 percent for dinner). If the traveler is an invited guest of a third party, the traveler must reduce the total daily per diem for any meal provided (15 percent for breakfast, 25 percent for lunch and 60 percent for dinner).

- Travel throughout the trip could put the traveler in several cities with differing per diems. The traveler is eligible for the meal and incidental expense per diem in effect for the location where he or she spends the night. For the final day of travel, the per diem in effect will be that of the prior night's stay but is limited to 75 percent of the rate.

Car Rental

- Employees should seek out moderately priced automobiles to minimize the cost to the university.
- For sponsored funds, if you have an upgrade to your rental car over the standard/economy rate and feel you have a valid justification please review with SPA and they can help determine if the entire cost is allowable on a sponsored fund(s).
- Gasoline expenses will be reimbursed based on actual gas purchases, not mileage.
- Rental of 12 -15 passenger vehicles are not permitted for university activities. For more information about the university's 12 - 15 passenger vehicle policy, please read the Passenger Van Use memo to business managers on the Environmental Health and Safety website.
- The university does not reimburse for the cost of insurance offered by rental agencies when traveling in the United States, Canada, and U.S. territories. The university's auto liability covers damages and legal defense costs for bodily injury and property damage resulting from auto accidents involving vehicles rented for university business in these areas.
- When traveling outside the United States, Canada, and U.S. territories, travelers must elect to purchase the minimum liability and physical damage insurance coverages offered by the rental agency.
- Visit the Financial Services website under the Insurance and Risk Management section for additional information about rental vehicles and what to do if you are involved in an accident.

***Use of Personal* Automobile (for Travel)**

- Automobile expenses incurred, in whole or in part, to travel between your home and your business destination, excluding normal commuting mileage, will be reimbursed at the current Internal Revenue Service (IRS) mileage rate, when a personal automobile is used when traveling in the United States. Reimbursement based upon actual expenses is not allowed. Supporting documentation must include the business purpose for the travel and actual mileage. Reimbursement is allowed in accordance with IRS guidelines for nontaxable reimbursement. For additional information about mileage reimbursement (travel and nontravel) available on the Financial Services website (click here).
- Use of a personal automobile for business purpose is prohibited unless the employee maintains liability insurance on their automobile which meets the minimum statutory

requirement for their state of residency. If a personal automobile is used, the individual's personal auto insurance is primary. If the individual's liability coverage limits are exceeded, the university's insurance acts as excess insurance. The university's insurance does not cover the cost to repair the employee's vehicle; however, if the employee carries collision insurance on their vehicle, the university will reimburse the employee the amount of their collision deductible, or the cost of repair, whichever is less. If the employee does not carry collision insurance on their vehicle, or the amount of their collision deductible is zero, no contribution will be made by the university, should a loss occur. Visit the Financial Services website under Insurance and Risk Management for additional information including what to do if you are involved in an accident.

- When a personal automobile is used by the employee for convenience on a work related trip, a more comprehensive review of all costs of flying versus driving should be considered. In addition to airfare, other costs to be considered are taxi or rental car from the airport, airport parking, etc. The reimbursement for the business use of a personal car should be limited to the total costs associated with flying. It is the department's responsibility to include detailed supporting documentation in the expense report to justify that it is less expensive to use a personal car than fly.

Conference Registration Fees

- Costs associated with required registration fees for business related conferences, seminars, training courses, and classes related to employee training and training materials are reimbursable.

Ground Transportation, Parking & Tolls

- Reasonable business related ground transportation, parking fees and toll costs will be reimbursed. Ground transportation includes taxi cabs, subways, Uber, etc.

Incidental Expenses

- **Personal Laundry** - Laundry services and valet services which cannot be deferred until completion of the trip may be claimed as a reimbursable expense. Valet/laundry charges during trips less than five days are not normally reimbursable. Requests for reimbursement must be substantiated by receipts or other documentation regardless of amount. **Note:** If the traveler is using the per diem reimbursement method for foreign travel, laundry and valet services are not separately reimbursable as foreign per diem amount takes these costs into consideration.
- **Telephone/Internet** - Telephone cost business calls, faxes, and internet access fees incurred when traveling, are reimbursable. Personal phone calls, within reason, are reimbursable but may not be charged to a sponsored fund.
- **Tips/Gratuities** - Tips associated with baggage handling, storage and other services are reimbursable except when the per diem method for meals and incidentals is used.
- **Fees associated with International Travel -** Fees associated with International Travel (i.e. visas, passports, inoculations, currency conversion fees etc.) for the employee are allowable when they are a specific and necessary condition of fulfilling a work assignment involving a foreign country on behalf of the university.
    - Special rule for Sponsored Projects - Fees for passports cannot be charged to a sponsored fund. If purchased, they must be charged to a departmental account.

Spouse/Domestic Partner/Children Travel Cost

Incremental business travel expenses of a spouse, domestic partner, or children accompanying an employee are not reimbursable unless both conditions listed below are met.

1. There is a legitimate business purpose for their attendance. Documentation such as an invitation requesting them to attend or an explanation outlining the bona fide business purpose must accompany the expense report. When there is no legitimate business purpose the incremental costs for that person(s) should not be paid for or reimbursed by the university.
2. Prior written approval is obtained from the appropriate Dean, Vice Chancellor, or Executive Vice Chancellor and attached to the expense report. An appropriate Medical School department chair may also approve such cost. The Executive Vice Chancellor for Administration or the CFO can approve a request for spouse travel from the Chancellor.

When incurred, all incremental costs should be clearly identified and charged to the Spouse / Domestic Partner/Children Travel expense item.

Cash Advances for Travel

Cash advances are intended to cover employee out-of-pocket costs when traveling. Advances will not be approved more than 30 days in advance unless the employee is taking back-to-back trips. Cash advances are not available for non-employees.

Cash advances for travel must be substantiated via an expense report in a timely manner (generally 15 days) after the completion of the trip. After 30 days, outstanding advances are considered delinquent. Additional advances may be disapproved if an employee has delinquent advances. The University is required by IRS regulations to report all unsubstantiated advances as taxable income to the recipient. Therefore, advances greater than 90 days delinquent may be added to the employee's gross wages and the appropriate tax will be withheld from their next paycheck. The amount of the travel advance will be treated as an expense to the department.

Cash advances are requested via a Spend Authorization in Workday. The advance should be requested under the name of the employee in need of out-of-pocket funds.

Business Travel Accident Insurance

The university maintains business travel accident insurance, thus additional travel insurance cost will not be reimbursed. For business travel accident insurance details such as who is covered (Insured Person), what is covered and who to contact for questions can be found on the Financial Services website under Topics / Insurance and Risk Management.

The university's business travel accident insurance policy and workers' compensation insurance do not automatically cover Insured Persons if business travel is on an aircraft owned, leased or controlled by Washington University. Chartered flights are considered "leased" flights, and thus Insured Persons are not automatically covered by the university's business travel accident or workers' compensation insurance. If special coverage needs are required, contact the Insurance Department, in advance, to make arrangements for this coverage.

In addition, the university's business travel insurance policy does not cover situations if:

- An Insured Person is the pilot or crew member of any aircraft or

- An Insured Person is traveling or flying on any aircraft engaged in Specialized Aviation Activities (flight which requires a special permit or waiver from the FAA, whether granted or not.)

International Travel

All university sponsored or supported international travel must comply with the university's International Travel Policy. This policy covers travel outside of the United States or within an U.S. territory (e.g., Puerto Rico). A key component of this policy is the requirement to record travel itineraries via MyTrips. See the Global Engagement website (https://global.wustl.edu/resources/) for details about the MyTrips registry and other travel resources.