

Policy Statement for Travel Advances & Travel Expenses

Effective 7/1/2016

Introduction

This document outlines travel policies in general terms. This policy is not intended to cover every possible situation. 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 trips, expenses that do not comply with University policies, or expenses deemed to be excessive may not be reimbursed. In addition, all travel must have a valid business purpose.

Employees will be reimbursed for approved travel-related business expenses upon submission and approval of a travel expense statement. Direct payments to vendors via check requests are not allowed except for registration fees. There will be circumstances that require central purchase of travel, for example Non-University Personnel. There may also be occasions where the central purchase of some travel expense is appropriate, such as paying for the conference fee for several persons attending the same event. See Non-University Personnel section for additional information.

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Reimbursement Process

Travel expense statements must be completed in a timely manner (generally no longer than 15 days) after the completion of the trip. Travel expense statements submitted more than 60 days after the completion of the trip require exception approval. See Exception Approval Requirements section for additional details regarding exception approvals.

Employees must use the travel expense statement provided by Financial Services. The form can be printed and completed manually or it can be completed in Microsoft Excel (located at aishelp.wustl.edu, Accounts Payable, Request Forms). Employees must sign the travel expense statement, which certifies that costs he/she incurred for the trip comply with all aspects of the travel policy and/or any sponsoring agency requirements, if applicable. Signature stamps are not acceptable but approved electronic signatures are allowed. Those interested in electronic signature capabilities please contact WashU IT at CIO@wustl.edu or visit <http://resourcemanagement.wustl.edu/purchasing-services/procedures/procurement-of-computers-software-and-services/>. The Audit Log page(s) should be printed and included with the electronically signed travel report. Accounts Payable (AP) and Sponsored Projects

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Accounting (SPA) will not approve an electronically signed travel report without this documentation. Travel expense statements must include a description of the business purpose for the travel.

Travel expense statements must be signed by someone who is at least one level higher than the traveler or by a designee approved by the Controller's Office. Principal Investigators (PI's) can sign for travel paid on their research grants. PI's cannot approve their own travel expense statements. By signing the travel expense statement, the approver is indicating that he/she reviewed all expenses to be reimbursed to the employee, that the trip and related expenses have a valid business purpose, and that they are in compliance with all aspects of the travel policy.

For purposes of travel expense statement approval, Faculty should have the Dean or Department Chairman / Division Chief sign their expense statements. When it is not practical for the Dean or Department Chairman / Division Chief to sign expense statements, a designee approver should be coordinated with the Accounts Payable Manager and approved by the Controller's Office. Travel expense statements for Deans, Executive Vice Chancellors and other Senior Management reporting to the Chancellor will be signed by the CFO or the Controller in the CFO's absence.

Individuals approving travel expense statements should explain all policy exceptions or conditions requiring exception approval and are responsible for obtaining the appropriate exception approval signature. See Exception Approval Requirements section for additional details regarding exception approvals.

Once the travel expense statement has been approved, it should be used by the department to create an on-line travel report (TR) document in the Administrative Information System (AIS). After the on-line TR document has been approved on-line by the department, the original travel expense statement and supporting documentation for reimbursable expenses must be sent to Accounts Payable, Box 1056. All trip expenses must be recorded on the travel expense statement including prepaid expenses and procurement card expenses. As a best practice, the supplemental procurement card expenses form should be used to detail procurement card activity. If the supplemental form is not completed, all procurement card expenses should be clearly marked on the travel expense statement. If a trip is paid for entirely by procurement card, a travel expense statement must be completed and approved. It is not necessary to enter this travel report in AIS; however, the statement and documentation must be retained in the department. Travel advances, check requests, procurement card expenses, and other reimbursed amounts should be deducted from the total expense using lines 18-22. The original procurement card receipts should be kept in the department or school procurement card files. Supporting documentation is required for individual expenses of \$50 or more. Exception approval will be required if missing receipts are \$75 or greater per day. If per diem is claimed, the traveler must print out the location and per diem rate(s) from the government's website as documentation. Supporting documentation must be taped (not stapled) to an 8 ½" x 11" sheet of paper, single side only. The document number must be written on the upper right hand corner of the travel expense statement, as well as on the individual sheets of supporting documentation. Documents will be returned to the requestor if not properly prepared. Copies should be kept for department records.

Employees should never approve their own on-line travel report or travel advance documents.

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Exception Approval Requirements

At times, because of unusual situations or special circumstances, it will be necessary to allow exceptions to the travel policy. These expenses must be coded as other travel (budget object code 36-87).

When an exception to the policy is necessary, a brief explanation of the exception must be noted on the travel expense statement and exception approval must be obtained from the Dean or Vice Chancellor who has responsibility over the employee's department. If responsibility is delegated to someone other than the Dean or Vice Chancellor, it cannot be delegated to the person who approves the Travel Report and the designee must be coordinated with the Accounts Payable Manager and approved by the Controller's Office. The exception approval must be a signature and include the printed name and title of the person signing the exception. Signature stamps are not acceptable but approved electronic signatures are allowed. Those interested in electronic signature capabilities please contact WashU IT at CIO@wustl.edu or visit <http://resourcemanagement.wustl.edu/purchasing-services/procedures/procurement-of-computers-software-and-services/>. The Audit Log page(s) should be printed and included with the electronically signed travel report. AP and SPA will not approve an electronically signed travel report without this documentation. Exceptions for Deans, Executive Vice Chancellors, and other Senior Management reporting to the Chancellor, will be approved by the CFO or the Controller in the CFO's absence.

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.

Supporting Documentation

Supporting documentation should provide evidence of origination from the vendor that contains purchasing details including date, price and proof of payment. An electronic copy or legible picture of the original receipt which is printed is acceptable supporting documentation. Monthly credit card statements and canceled checks alone will not be accepted as supporting documentation.

Washington University does not reimburse travel-related expenses based on an estimated amount. Supporting documentation is not required when requesting reimbursement of meals and incidentals using the per diem method. Supporting documentation is encouraged for all actual reimbursable expenses, regardless of amount; however, it is only required for individual expenses of \$50 or more. Any individual transaction of \$50 or more without a receipt requires exception approval. Exception approval will be required if missing receipts are \$75 or greater per day. See Exception Approval Requirements section for additional detail regarding exception approvals.

Special Rule for Sponsored Projects: Some sponsors require actual receipts for all transactions to be submitted with a request for reimbursement to the University. In these cases, it is necessary to obtain and attach all receipts regardless of dollar amount to the travel report.

Foreign Receipts: Employees are encouraged to use www.oanda.com to obtain the average exchange rate for the applicable time period. In addition, receipts for hotel, rental car, airfare, etc., should be labeled as such in English. A copy of the print screen with exchange rate must be included with the travel expense statement. A copy of a monthly credit card statement with

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original receipts is acceptable to show actual conversion amounts. Fees related to exchange of currency, ATM fees for foreign currency transactions, etc. will be reimbursed.

Social / Entertainment Expenses: The following supporting documentation is required for social / entertainment expenses:

- Date and place of event.
- 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.

Reimbursement of Travel on Sponsored Projects

When utilizing sponsored funds to pay for travel, there are many issues to consider in addition to the Washington University Travel Policy. SPA reviews travel submitted via travel reports, travel advances, and ProCard documents for compliance with the Washington University Travel policy as well as the applicable agency and federal guidelines.

Guidance specific to travel on Sponsored Projects can be found on the Financial Services website under the Sponsored Projects Accounting section.

Reimbursable Business Travel Expenses

It is Washington University's policy to reimburse employees for necessary, reasonable, and approved travel-related costs and activities based on actual expenses incurred.

Airfare

- Airfare is to be purchased at the lowest available commercial coach / economy 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. Additional fees for standard coach / economy upgrade options that do not change the flight class such as seat choice and early check-in are permitted at the discretion of the department or school. Such upgrades must be reasonable considering the facts and circumstances of the expense. Guidance specific to Sponsored Projects travel can be found on the Financial Services website under the Sponsored Projects Accounting section.
- Business/Business Select Class will not be reimbursed without exception approval except for individual flight segments of 5 or more hours or when there is a medical need of an employee. Written documentation, no older than 12 months, from a doctor must be submitted with the travel expense statement. For flight segments greater than 5 hours a one class upgrade from coach / economy flight class will be reimbursed.
- First class airfare is only permitted with written approval from the Chancellor or with exception approval by the CFO or Controller when it is not a one class upgrade.
- The University does not reimburse employees for tickets obtained via frequent flyer miles earned.
- Employees are encouraged to make reservations well in advance to secure the lowest fares and should select the least expensive airfare available.

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- Reimbursements for costs of business travel on non-commercial airlines (including chartered flights) shall not exceed the cost of standard commercial coach airfare. Quotes for standard commercial coach airfare must be submitted with the travel expense statement.
- 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.
- Itinerary should be attached to the travel expense statement. The document should include the agency used to make the reservation, date(s), class designation and price of flight(s).
- Airfare is allowed to be purchased with the procurement card. Airfare paid by the procurement card must be included on a travel expense statement (line #2) and deducted from amount to be reimbursed to employee on line #22.
- Special Rules for Sponsored Projects:
 - Cost in excess of the basic least expensive unrestricted accommodation class offered by commercial airlines is not allowed unless a fully justified and documented exception under OMB Uniform Guidance (2 CFR Part 200.474) is submitted, reviewed and approved by SPA. If incurred and an exception is not granted, they must be charged to a departmental account as travel, other (budget object 36-87). Support for allocation between coach rate and excess cost (choice seating, priority boarding, etc.) must be attached to the travel expense statement.
 - Screen prints should be obtained at the time of purchasing airfare if the basic least expensive unrestricted accommodation class is not available and a more expensive fare must be purchased to demonstrate that such airfare was not available in the specific case.
 - Additional fees for upgrade options such as seat choice and early check-in are NOT permitted on Sponsored Projects unless there is an unlike/unusual circumstance related to the project.
 - When travel is reimbursed with federal funds, the Fly America Act and Open Skies Agreements must be followed. Guidance specific to these topics can be found on the Financial Services website under the Travel and Business Expenses section.

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 accompany the travel expense statement.
- 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. Costs associated with upgrades in accommodations will generally not be reimbursed unless standard accommodations are not available.
- Lodging is allowed to be paid with the procurement card. Lodging paid by the procurement card must be included on a travel expense statement (line #3) and deducted from amount to be reimbursed to employee on line #22.

Meals (including beverages and gratuity costs)

Reimbursement for meals is based on the actual meal expense method or meal and incidental expense per diem method. Estimates will not be reimbursed. Travelers may not request reimbursements based on actual expenses for one portion of the trip and per diem for the remainder.

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Actual Meal Expense Method

- Itemization of actual meals (breakfast, lunch, and dinner) is required when the total for the day is greater than \$50. Alcoholic beverages are not allowed as Federal direct or indirect costs per OMB Uniform Guidance. If purchased, they must be charged to a departmental account as travel, other (budget object 36-87).
- Employees should seek out moderately priced restaurants and dining rooms.
- If meals are included in the conference registration fee or hotel rates, an additional meal charge will not be reimbursed, unless there is an exception for a dietary, religious reason, etc. If meal reimbursement is requested, the conference agenda should be attached to verify no meals were included in the registration fee. The check request / procurement card AIS document number should be written on the conference agenda submitted.
- Social / Entertainment Business Expenses – Meals that include the entertainment of an individual other than another employee are considered social / entertainment expenses. Social / Entertainment expenses are not allowed as Federal direct or indirect costs per the OMB Uniform Guidance. If incurred, they must be charged to a departmental account as social / entertainment expense. Alcoholic beverages associated with entertainment events should be recorded to budget object 35-53.
- Social and entertainment expense while traveling and catered events are allowed on the procurement card. Entertainment business expense paid by the procurement card must be included on a travel expense statement (line #10) and deducted from amount to be reimbursed to employee on line #22.
- Special Rules for Sponsored Projects – Guidance specific to Sponsored Projects travel can be found on the Financial Services website under the Sponsored Projects Accounting section.

Meal and Incidental Expense Per Diem Method

- Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day in lieu of actual costs. With per diem, the traveler is not required to provide receipts for meals and incidentals.
- Per diem rates and rules are based upon Federal guidelines in order to prevent taxable income to the traveler. The university will reimburse using the General Services Administration (GSA) per diem rates for destinations within the Continental United States (CONUS). Foreign travel will be reimbursed using the State Department per diem rates. Travel to Alaska, Hawaii, Puerto Rico and Guam will be reimbursed using the Department of Defense per diem rates (add amount in 'Local Meals' and 'Local Incidental' columns to arrive at the correct per diem rate). The website links are listed below.

Domestic (General Services Administration) <http://www.gsa.gov/perdiem>

Foreign (State Dept) https://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Alaska, Hawaii, Puerto Rico and Guam (Department of Defense)

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

- 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 traveler must print out the location and per diem rates from the government's website as documentation. 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:

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- 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 Washington 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).
- No per diem may be claimed for one-day travel (when there is no overnight travel).
- 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.
- When claiming per diem, the traveler cannot use the Procurement Card for meals and incidentals.

Automobile Rental

- Employees should seek out moderately priced automobiles to minimize the cost to the University.
- 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 detailed 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.
- All accidents and vehicle damage should be reported to the Insurance Department immediately. Visit the Financial Services website under the Insurance and Risk Management section for additional information including what to do if you are involved in an accident.
- Car rental expense is allowed to be paid with the procurement card. Automobile rental paid by the procurement card must be included on a travel expense statement (line #4) and deducted from amount to be reimbursed to employee on line #22.

Use of Personal Automobile

- Travel Mileage
 - Business travel expenses include transportation expenses incurred traveling between your home and your business destination.
 - Automobile expenses incurred, in whole or in part, to travel between your home and your business destination will be reimbursed at the current Internal Revenue Service (IRS) mileage rate, when a personal automobile is used. Reimbursement based

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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. These guidelines exclude local mileage reimbursement.

- Local Mileage
 - Local mileage reimbursements for business transportation expenses incurred when not traveling away from home must be made on a Check Request. For additional information, refer to the Financial Services website under the Travel and Business Expenses section.
- 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 travel report to justify that it is less expensive to use a personal car than fly.

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. When incurred, they must be charged to budget object 36-05, Registration Fees.
- Registration fees can be reimbursed through a travel report or fees can be paid directly to the vendor via check request. Registration fees are allowed to be paid with the procurement card. Registration fees paid by the procurement card must be included on a travel expense statement (line #6) and deducted from amount to be reimbursed to employee on line #22.

Ground Transportation (including parking fees)

- Cost associated with ground transportation includes taxi cabs, subways, tolls, etc. Reasonable business related ground transportation and parking costs are reimbursable.

Incidental Expenses

- **Laundry** - Laundry services and valet services which can not 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. Such expenses claimed on the travel report are to be supported by receipts or other documentation regardless of amount. The meal and incidental per diem rate for foreign travel also includes laundry and dry cleaning therefore it cannot be claimed as a separate expense on the travel report.
- **Telephone/Internet** - Telephone cost incurred for business calls, faxes, and internet access fees, are reimbursable. Personal phone calls, within reason, are reimbursable but may not be charged to a sponsored fund.

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- **Tips** - 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 exchange, 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 can not be charged to a sponsored fund. If purchased, they must be charged to a departmental account.

Other

Items of an unusual nature should be discussed with the Accounts Payable department and / or Sponsored Projects Accounting before the submission of expenses. Expenditures that are not otherwise covered in this policy may be considered a reimbursable expense. Accounts Payable may require additional approvals for these expenses, as well as other expenses that appear to be unreasonable or excessive.

Special rules may apply to non-resident aliens when Washington University is paying for the travel. Please refer to the Financial Services website under the Paying for Goods and Services section.

Non-Reimbursable Business Travel Expenses

The following travel related expenses are considered personal and are not considered a reimbursable business expense.

- Personal entertainment expenses including 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 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 or other persons accompanying an employee. See Spousal Travel under Travel for Non-University Personnel for additional detail.
- 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 personal liability credit cards.
- Traffic fines, court costs, parking violations, and auto repairs.
- Over the counter medicine or prescription medicines.
- Airline club fees.
- Rental car extra charges such as child safety seats, GPS devices for domestic travel, satellite radio.

Travel for Non-University Personnel

The travel policies stated in this document also apply to individuals who are not only University employees, but non-employees, students, guest lecturers or researchers, consultants, and prospective faculty and staff who are reimbursed by the University for University approved business travel. No commitment for reimbursing such expenses should be made before ascertaining that the University's travel policies authorize such activities. For recruitment / relocation activities, please consult with the Tax Department.

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To ensure compliance, the department is responsible for informing guests of the University's travel policy, prior to their visit. To request reimbursement, the department arranging the travel is responsible for having all forms properly completed and processed with original receipts.

Spouse Travel

Incremental travel expenses of a spouse or other person accompanying an employee will not be reimbursed 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 be provided with the travel expense statement. When there is no legitimate business purpose for a spouse or other person accompanying an employee, the incremental costs for that person should not be paid for or reimbursed by the University. Incremental cost associated with a spouse or other person to accompany an employee on research collaborations, conferences, or similar activity 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 travel expense statement. An appropriate Medical School department chair may also approve such travel. The Executive Vice Chancellor for Administration or the CFO can approve a request for spouse travel from the Chancellor.

Reimbursable incremental costs should be clearly noted on all supporting documentation and charged to Other Travel, budget object 36-87. See note regarding tax implications of use of BUOB 36-87 in Exception Approval Requirements.

Travel Advances

Travel advances are intended to cover out-of-pocket costs for employees traveling for an extended period of time or to reimburse employees for up-front costs, such as airfare or registration fees paid months in advance. Travel advances will not be approved more than 30 days prior to the trip unless the employee demonstrates a need to pay travel expenses before the trip has been taken or is taking back-to-back trips. Check requests should not be used to reimburse employees for travel related expenses.

Travel advances are requested via an on-line travel advance (TA) document. The travel advance should be requested under the name of the employee and should not be combined with advances for other individuals. Travel advances may be given to non-employees participating in University business related travel, but should be rare. Advances payable to a company or business entity are not allowed.

In certain circumstances, advances for business expenses not related to travel may be necessary. These will be approved by Accounts Payable on a case by case basis and should be rare.

Travel advances must be substantiated by filing a travel expense statement in a timely manner (generally 15 days) after the completion of the trip. After 30 days, the advance will be considered delinquent. Additional travel 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.

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Business Travel Accident Insurance

The University provides business travel accident insurance to employees, clinical fellows, trainees and postdoctoral research scholars (Insured Persons) traveling on University business through a travel accident policy with a principal sum benefit of \$500,000 for loss of life or permanent total disability occurring as a result of an accident during University business travel. Dismemberment benefits are paid as according to schedule. Additional travel insurance is not an authorized reimbursable expense.

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.)

The University's business travel accident insurance policy has a \$5,000,000 aggregate limit per aircraft accident for all Insured Persons traveling on the same aircraft.

Questions regarding insurance coverage should be directed to the Insurance Department or visit the Financial Services website under the Insurance and Risk Management section for additional information.

International Travel & Business

Visit the Global Engagement website (under Policies & Resources) for information regarding the International SOS Emergency Travel Assistance Service plan, International Travel Registry and the International Travel Policy to ensure consistent set of travel standards.

Expenses Identified for Indirect Cost Purposes

In addition to those expenses noted through this document, the following expenses must be segregated to comply with Federal indirect cost guidelines per the OMB Uniform Guidance:

- Alumni Activities (36-87)
- Student recruiting activities (36-47)
- Trainee Travel (36-06)