



UNIVERSITY OF MASSACHUSETTS
AMHERST

Travel Manual

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1. Purpose

To provide a uniform policy regarding approval and control of travel by employees on University business and to establish guidelines for the management of travel expenditures. This policy applies to all employees of the University of Massachusetts Amherst campus.

2. General Policy

A. UNIVERSITY TRAVEL

The University's policy is to reimburse employees for necessary and reasonable travel expenses incurred for authorized and approved University business. Travel expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. This policy is designed to comply with the accountable plan rules of the Internal Revenue Service (IRS) and the U.S. Treasury Department. Travelers should be comfortable while traveling, understand all travel related policies, and obtain reimbursement quickly.

This policy is intended to:

- Ensure compliance with state and federal regulations.
- Establish guidelines for approval, control and accounting for employees and Trustees who travel on University business.
- Ensure fairness for both the traveler and the University.

This policy applies to all travel expenses reimbursed by the University regardless of the source of funds. When travel costs are to be charged to a sponsored project, the terms of the applicable award take precedence. At their discretion, colleges, schools, or departments may impose more restrictive guidelines for budgetary or control reasons, but they may not be less restrictive than guidelines stated in this policy.

B. SPONSORED PROJECT TRAVEL

For travel charged to a sponsored project or grant, the principal investigator must ensure that, in addition to campus guidelines, all funding agency restrictions are followed. A traveler must follow the Responsibility and Authorization section below and obtain pre authorization from the principal investigator prior to traveling and approval for actual reimbursement.

C. INTERNATIONAL (FOREIGN) TRAVEL

International travel is defined as travel outside North America and Mexico. Please see section 21 for more on International Travel.

3. Responsibility and Authorization

A. TRAVELER

A traveler on University business has the responsibility to act prudently and to only incur travel expenses, which are necessary, reasonable and appropriate. Travel arrangements should be the most cost-efficient means available to meet the programmatic requirements of the trip. University travelers are required to obtain prior written authorization for travel from their department head/director or supervisor for out of state travel and any travel requiring an overnight stay. A traveler may not pre authorize their own travel nor approve their own expense reimbursements. The traveler is responsible for prompt submission of travel-related expenses, accounting for any advances received, and for maintaining any University issued corporate TRAVEL card accounts in good standing.

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the University. When a University employee travels under the sponsorship of a non-University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a University account or billed to the University.

Post Travel Certification

By signing on the employee's signature line on the Expense Report (with an actual signature or with an electronic signature), employees certify that the expenses claimed on the Expense Report are allowable reimbursable expenses made under applicable University and campus policies and procedures.

If any claimed expenses are subsequently determined by the University to be non-reimbursable expenses, subject to appeal, travelers will be personally liable for the repayment. Travelers must repay improper reimbursements within fifteen (15) calendar days after receipt of a written notice from the University. Travelers agree to these terms by signing the printed Expense Report.

Should repayment not be received by the Controller's Office within the designated time period, the outstanding amount can be deducted from the employee's paycheck.

B. CAMPUS

The Amherst campus is responsible for establishing travel management procedures that provide quality travel services for employees and, at the same time, maximize the cost savings for the University. The Amherst Campus responsibilities include:

- Establishing policies, guidelines, and procedures that meet IRS criteria so that travel reimbursements do not become reportable income.
- Establishing guidelines and procedures that ensure that sponsored project travel meets all contractual agreements.
- Clearly communicating guidelines, procedures, and responsibilities to travelers, department heads, and department support staff.

- Provide training and support to travelers, departmental staff administering travel reports and approval authorities.

C. TRAVEL PREPARER

The departmental travel preparer is responsible to know the policy and procedures presented in this manual. A travel preparer should review all supporting documentation for reasonableness and appropriateness before submitting the expense report. He/she should not submit documentation for reimbursement when it is in conflict with this manual.

A job aid to enter an [expense report](#) will help the travel preparer to report the travel expense in the finance system.

D. DEPARTMENT HEAD/DIRECTOR, SUPERVISOR AND PRINCIPAL INVESTIGATOR (INCURRED ON SPONSORED GRANTS)

Authority and responsibility for approval and control of travel by employees rests with the department head/director/supervisor and principal investigator when incurred on a sponsored grant. In certain circumstances in the absence of the department head/director or supervisor, the approving authority designation may be changed, in writing or via email, indicating such delegation. Delegation of approval authority should not create a situation where an employee is approving the expenses of their supervisor. Nor should delegation create a situation where an employee is approving an expense of another employee of equal or higher position without appropriate campus authorization such as the dean, department head or director.

Prior authorization granted by the dean, department head or director ensures that:

- Adequate funds will be available.
- The intent of the trip is University-related business.
- The traveler has authorization to be away from campus.
- The traveler's duties are covered while he/she is absent.

i. PRE-TRAVEL APPROVAL

Evidence (in the form of a signature or an electronic signature) of Pre Travel Authorization is required for the following:

- Any out of state travel
- Any overnight travel

Documentation of pre-travel approval is made via the [pre-travel authorization \(PTA\) form](#), similar authorization or printed email containing the same information. Evidence of pre-travel authorization for overnight and out of state travel is required with expense report submissions. Deans, department heads and supervisors can issue blanket or multi-trip authorizations to staff for operational expediency.

The Pre-Travel Authorizations have several purposes.

1. Certifying the business purpose of the travel and coverage of duties while absent.
2. Approving the travel funding, regardless of source (If the supervisor is not the fund manager some areas may require additional signatory approval by the fund manager.)
3. Qualifying the traveler for out-of-country insurance or other relevant benefits.
4. Demonstrating that the traveler understands and agrees to comply with all relevant travel policies

Individual department, MBU or executive area policies may be stricter than the campus policies noted here. The [PTA form](#) is available on the Controller's webpage.

ii. **POST-TRAVEL APPROVAL**

By approving (in the form of a signature or an electronic signature) actual reimbursements, the dean, department head, director, approving authority and the supervisor and/or principal investigator (if incurred on a sponsored grant) are ensuring compliance with guidelines, specifically:

- The travel expense was incurred while conducting University business.
- The information contained on the travel expense voucher and in the attached documentation is accurate and in accordance with policies and guidelines.
- The expenditure is charged to the proper account, which has adequate and appropriate funds available.

4. **Special Travel**

A. ATHLETIC TEAM TRAVEL

The University recognizes the unique nature of athletic teams; special arrangements are in place to facilitate team travel.

B. NON-EMPLOYEE / NON STUDENT TRAVEL

Travel expenses for non-university employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions are reimbursed in accordance with contract for services and vendor payment procedures. The following payment methods are available to reimburse a non-employee:

- Department card.
- Purchase order and standard invoice with attached receipts. A W-9 is required from the non-employee.

Note: It is not acceptable for a University employee to reimburse a nonemployee and apply for a reimbursement.

C. SPOUSAL/DOMESTIC PARTNER TRAVEL

Travel expenses for an employee's spouse/domestic partner are not reimbursable except as allowed in specific campus policies such as the University Executive Compensation Policy. When an employee traveler and a guest occupy a double room, the standard room rate will be reimbursed and must be noted as such on the travel expense voucher.

D. GRADUATE/UNDERGRADUATE TRAVEL

1. **GRADUATE** students receiving a stipend and individuals on post-doctoral appointments are considered employees under University travel guidelines. The following payment methods are available to reimburse a graduate student or post doctorates:

- Corporate Travel card with department head approval. (in an employed status)
- Department card
- Fellowship via the Graduate School. This produces an excess check if the graduate student does not have a balance due the University.

2. **UNDERGRADUATE** students are generally considered non-employees. The following payment methods are available to reimburse an undergraduate student:

A. Preferred Methods

The 3 preferred methods below should be considered before a faculty member uses their UMass Corporate Travel card for student expenses:

- 1) Student submits a request for reimbursement of their out of pocket expenses after the trip in their name (Expense Report when student employee (Pre Travel Authorization req.), Direct Pay Disbursement Voucher for non-employee student)
- 2) Use a Department Card for the student expenses
- 3) A combination of #1 and #2. For example, per diem on option #1 and transportation/lodging on option #2.

B. Alternative Method when Preferred Methods are not available

If all of the preferred methods above are not available the faculty's own UMass Corporate Travel card may be used for their students' expenses. Please consider the risk below before committing to this method.

- Risk

As you know the UMass Corporate Travel card is an individual liability card so anytime faculty puts a student's expenses on their card they are assuming a financial risk.

Vendors will pass charges such as room damage (hotel), room service, extra clean up charges, mini bars and traffic fines (car rental) to the credit card and the University will not reimburse. Any unallowable or insufficiently documented expense submissions will be the responsibility of the faculty member if the reimbursement is denied. Because of

the personal financial risk I do not recommend or want faculty to feel coerced into using their individual cards when alternatives exist.

- Travel Authorization

If the faculty member chooses to put a student/s on their individual travel corporate card, they will need to include the names of students in the “Other Comments Section” for whom the expenses incurred. Each student could have their own authorization as well.

- Per Diem

A student per diem **will not** be reimbursed to a faculty member. Once the student has returned from travel status, they may be reimbursed for the amount of per diem they were allowed while gone.

- Reporting

All expense types map to employee expenditure accounts creating incorrect reporting when expenses are incurred for students. The travel preparer will have to change the account code to 734241 (Non-employee expenses) when adding student travel to their report. [Job Aid](#)

When entering the travel report, you will need to enter expenses for the employee first and then expenses for the students. You can enter one line for all the students for each expense type but you can't combine employee and student charges on one expense type. You can use the same report for this but you need to make sure to change the account code to 734241 for all student expenses.

5. Corporate TRAVEL Card Program

The University provides a no-fee, individual liability corporate TRAVEL card to employees who travel frequently on university business as a payment vehicle for reimbursable expenses.

The objectives of the University Corporate TRAVEL card program are:

- To provide employees with added convenience, security, and flexibility while traveling on university business
- To reduce travel and administrative costs
- To provide essential travel data to the University.

A. CORPORATE TRAVEL CARD SERVICES AND BENEFITS

The corporate TRAVEL card provides many important features both to the employee and to the University. In addition to worldwide acceptance, it provides

- [Car rental insurance](#) under most conditions at no cost
- [Cash](#) for out-of-pocket expenses that cannot be made on the TRAVEL card
- First checks
- [Insurance](#) for accidental loss of life, limb, sight, speech, hearing while riding as a passenger in certain circumstances.

B. WHO IS ELIGIBLE TO RECEIVE A CORPORATE TRAVEL CARD

Full time and regular employees are eligible for UMass Corporate Travel Cards. Department authorization is required for temporary employees, graduate students, and post doctorates.

C. APPLICATIONS FOR TRAVEL CARDS

Use the [Travel Card application](#) to request a card.

D. USE OF THE CORPORATE TRAVEL CARD

Corporate TRAVEL cards are for University travel and approved business expenses only.

Personal charges may not be made on the TRAVEL card. The TRAVEL monthly statement is due and payable in full each month. Cardholders are responsible for the charges made to their cards and for maintaining their accounts in good standing. The University receives information on delinquent accounts.

E. TRAVEL PAYMENT ALTERNATIVES

Use the below options when using the Individual Corporate TRAVEL Card is not an option:

- Department Corporate Credit Card
- Purchase Orders
- Out of Pocket – Some employees generate frequent flyer or reward rates when they use their personal credit cards, so they do not want to use a UMass Individual Corporate Card. The University does not make accommodations for this. If an employee is willing to wait until after the trip for reimbursement he/she may make travel purchases out of pocket,

F. CORPORATE TRAVEL CARD EMERGENCY TRAVEL ASSISTANCE

TRAVEL cardholders, immediate family members and business associates may all take advantage of the below special services as long as the cardholder is traveling more than one hundred (100) miles away from his/her primary residence.

- Lost or stolen card reporting
- Lost luggage assistance
- Pre-trip assistance
- Prescription assistance and valuable document delivery

- Emergency card replacement
- Medical and referral assistance
- Legal referral assistance
- Transportation assistance
- Ticket replacement
- Message service
- Translation services

There is no charge to TRAVEL cardholders for use of the TRAVEL Corporate Travel and Emergency Assistance. Please note that TRAVEL and Emergency Assistance provides assistance and referral only. The cardholder is responsible for the cost of any actual medical, legal, transportation, cash advance, or other services or goods provided.

G. REIMBURSEMENT FOR CORPORATE TRAVEL CARD EXPENSES

The following information is required with an Expense Report submission:

The business purpose for the travel

- The itemized amount of each separate expenditure with written clarification for unusual expenditures.
- Original receipts for expenses in excess of \$25 which include the name of the vendor, location, date, and dollar amount.
- When an original canceled check is used as the required document, supporting documentation must be attached to include vendor, location, date, and dollar amount.
- The dates of departure and return for each trip on University business.
- The destination or location (name of city or town) of travel.

MISSING RECEIPTS

If an receipt is lost and a copy is unattainable then the *Missing Receipt Affidavit* form or a memorandum must be completed and signed (in the form of a signature or an electronic signature) by the traveler and the approving authority. It must include a complete explanation of the expense and the reason for the missing receipt. [See Missing Receipt Affidavit form.](#)

In the event of a missing airline receipt (last page of a ticket stub), an affidavit must be accompanied with a copy of the travel agency's airline ticket copy.

If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the *Missing Receipts Affidavit*:

- credit card charge slip
- record of charge and billing statement
- canceled check or other record of payment

A job aid to enter an [expense report](#) will help the travel preparer to report the travel expense in the finance system.

6. Air Travel

A. DOMESTIC TRAVEL

Domestic air travel is defined as travel within the United States, its territories and possessions (Guam, Puerto Rico, and the U.S. Virgin Islands), Canada and Mexico.

B. COMMERCIAL AIR TRAVEL

- Travelers are expected to book the lowest-priced airfare rates unless scheduling or a medical condition necessitates other arrangements. The University will usually not reimburse upgrades to Business and First Class seating. Travelers must pay for any incremental differences.
- Only airfare that is necessary to conduct University business is reimbursable. This includes incurring no higher expense than the rate for the most direct and logical traveled route. Personal side airfares should be purchased separately and are not reimbursable.
- Since cancellation fees can be substantial once bookings are made, travelers are encouraged to book as far ahead of departure date as possible once travel plans are firm.
- Making airline reservations 21 days in advance and booking over a Saturday night can save up to 70%. A Saturday night stay over is encouraged if there is a net savings when additional costs for lodging and meals are factored. Travelers must document the savings for a Saturday night stay over (see Expense Reporting for further documentation requirements).

C. NON-REFUNDABLE TICKETS/CANCELLATIONS

If it is necessary to cancel a trip the traveler should ask the issuing agency or airline about the terms and conditions that apply for future trips. Personal use of any portion of a University purchased/reimbursed ticket is not allowed.

Penalties imposed as a result of canceling a ticket or fees assessed for reissuing a non-refundable ticket may be reimbursed to the traveler if:

- extenuating circumstances are documented in writing
- approved by the Controller's Office

Charges for re-issuing a non-refundable ticket are reimbursable where properly documented.

D. AIRLINE VOUCHERS/FREQUENT FLYER MILES/GIFT CERTIFICATES

The University will not reimburse an employee for the value of the ticket acquired with airline vouchers/frequent flyer miles/gift certificates. The IRS accountable plan rules require documentary evidence that the expense was incurred such as a receipt to claim an expense.

E. LOST/STOLEN AIRLINE TICKETS

Lost or stolen airline tickets are not a reimbursable expense. Travelers should contact the issuing travel agency or airline.

F. FEDERALLY AND SPONSOR FUNDED TRAVEL

Travel using Federal funds is subject to Federal regulations including the [Fly America Act](#) as well as specific sponsor requirements. Any cost that does not adhere to those requirements will be borne by the Principal Investigator's department or will need to be moved to a non-federal funding source. Travel that is federally funded is indicated by fund codes (53104-6, 53214-6, 53314-6, and 53414-6).

- The Fly America Act includes strict guidelines requiring the use of U.S. flag carriers when traveling on funds provided by the federal government unless permitted exceptions exist. If traveling on federally provided funds you must be familiar with the Fly America Act and Open Skies Agreement.
- Federal regulations restrict the charging of business class or first class air travel to federally sponsored projects.
- Sponsored project travel should adhere to the Amherst campus travel guidelines unless the sponsor imposes greater restrictions.

G. FREQUENT FLYER PROGRAMS

The University will not reimburse for tickets purchased with frequent flyer miles. Frequent flyer mileage programs should not influence the traveler's flight selection or routing.

H. CHARTERED AND PRIVATE AIRCRAFT

The University strongly discourages the use of domestic chartered flights or traveling via a private aircraft. The University provides accident or aircraft insurance coverage only for travelers who utilize regularly scheduled commercial airlines. Should other aircraft be used in exceptional circumstances:

- The University requires that chartered aircraft owners maintain a minimum of \$1,000,000 per seat in Aviation Liability coverage and that the University is named as an additional insured.
- The same applies if a traveler pilots his/her own or privately owned plane.
- The Controller's office should be contacted prior to finalizing plans regarding the use of private or chartered aircraft.

I. LOST OR EXCESS BAGGAGE

[Accident and baggage insurance](#) is provided at no charge by the University's corporate card if travel services are purchased with the corporate card.

J. AIR TRAVEL FEDERAL TAX

Federal tax on airfare is allowable and reimbursable.

7. Lodging

The University's policy on lodging takes employee safety into consideration when making allowances for a choice of lodging. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness and comfort.

A. RESERVATIONS

Travelers are expected to incur the least expense amount to the University when a selection of rooms and rates are available.

- Travelers may stay in a standard room, single room rate, at a non-luxury hotel and are encouraged to take advantage of reduced rates by making reservations early.
- Travelers should request the hotel's special rate, such as a government rate or college/university rate.
- Travelers should request and record the hotel reservation number in case of billing disputes and to expedite the check-in process.
- When traveling to a conference, the University assumes travelers will stay at the hosting hotel even if the rate exceeds a non-luxury hotel rate. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive property.

B. HOTEL UPGRADES

Hotel room upgrades are NOT reimbursable expenses. Travelers may choose to upgrade a room, but the difference in the price of the standard single room rate and the upgrade is the traveler's responsibility. Hotel room upgrades must be explained on the Expense Report.

C. HOTEL CANCELLATIONS

Charges caused by failure to cancel guaranteed reservations are not reimbursable.

- Travelers should ask for the hotel's cancellation policy at the time of booking.
- Travelers should request and record the reservation number for future reference such as billing disputes.

D. OTHER PERSONAL EXPENSES

Personal expenses such as the following are non-reimbursable:

- In-room movies and video rentals
- In-room alcoholic beverages and mini bar services
- Child care services
- Recreational activities
- If traveling with a guest and occupying a double room, the traveler must indicate the single room rate on the Expense Report. If there is a difference between the single and double room rate, the traveler is responsible for the difference.

- Hotel charges itemizing “valet parking” are reimbursable if the traveler is staying at the hotel or attending a conference at the hotel. If the traveler is not staying at the hotel and uses the valet for dinner, the expense is considered personal and is non-reimbursable.
- Expenditures for laundry, barbers and similar items are considered personal expenses and are not reimbursable.

E. TRAVELING WITH A GUEST

When traveling with a guest who is not conducting University business and occupying a double room, the University traveler must indicate the single room rate on the expense report. If there is a difference between the single and double room rate, the traveler is responsible for the difference.

F. LODGING IN PRIVATE RESIDENCE

Occasionally, a traveler on University business may stay in a private home in lieu of commercial accommodations.

- The traveler may submit original receipts for a one-time token of appreciation costing up to \$25 per day, not to exceed a total of \$100 per trip.
- When traveling under a federally sponsored project, the above token of appreciation expense is NOT allowed.

G. RENTAL OF A PRIVATE RESIDENCE

Rental expenses for a private residence are reimbursable when the owner, indicating the amount paid, signs an original receipt. This must accompany the printed Expense Report. The expense should not exceed the lodging per diem for one person for the same period.

8. Ground Transportation

Travelers are expected to travel via the least expensive, most direct and efficient means available. This includes University-owned vehicles, taxis, shuttle services and rail services when the cost is reasonable as compared to the travelers personal car use including parking and tolls. Employees traveling to the same destination should consider sharing ground transportation whenever possible.

A. UNIVERSITY OWNED VEHICLES

- University-owned vehicles shall be used for official business only
- An operator of a University-owned vehicle shall only transport passengers traveling on official University business.
- Any operator of a University-owned vehicle must be employed by or working on behalf of the University and have a valid driver’s license to be covered by the University’s Automobile Insurance Policy.
- Accidents Involving University Owned Vehicles

Please see information at <http://www.umass.edu/vehicle/accident.html>

B. SHUTTLES/TAXI SERVICE

- Shuttle/Taxi services are allowed as reimbursable expenses ONLY if the cost is less than, or equal to, the cost of a personal car use including mileage/parking locally or other customary means at the traveler's destination.
- Service for these modes of transportation that exceed the costs of customary ground transportation charges are allowed only when justified business reasons preclude the use of more economical modes of transportation.

Receipts are required for shuttle/ taxi fares. University policy for tipping a taxi driver is \$5- \$8 per destination. Anything above the \$8 policy is non-reimbursable and the difference comes out of the employee's pocket.

C. RAIL SERVICE

Travelers may use rail services as a means of transportation when convenience and financial savings are achieved.

D. RENTAL GUIDELINES

The use of rental automobiles such as cars, vans, and mini buses must be justified. Automobiles may only be rented when public transportation and taxis are impractical, more expensive, or not available. The traveler is encouraged to seek the most economical pricing by contacting the University designated travel agencies and/or the Procurement Department for more information on rentals.

E. UMass Amherst Vehicle Rental Services

Information about the UMass Amherst Vehicle Rental Services contract is available at this link <http://www.umass.edu/rentalcar/>

a. Short Term Rental

Short-term automobile rental is a reimbursable expenditure and (less than 10 days) may be charged against a travel expenditure code.

- Travelers will be reimbursed for the rental of a compact, economy, or mid-sized car, unless a specific business, physical, or medical reason, which must be explained on the Expense Report, necessitates another class of rental.
- Reimbursable items include the daily rental fee, gasoline charges, tolls, and parking. Please see the [Travel Program brochure](#) for information on automobile rental insurance.
- Non-reimbursable expenses include, but are not limited to, tickets, fines, traffic violations, and car repairs.

b. Long Term Rental

Automobiles rented for more than 10 days must be processed with a purchase order made out to the vendor and shall be charged to the lease rental object code..

F. INSURANCE ON AUTO RENTALS

When University employees rent vehicles for University business, if possible, the vehicle should be rented in the name of the University. Please note, the below guidelines and referenced protections only pertain to **University Employees and University sponsored groups. Non-employees and groups that are not sponsored/approved by the University are not covered under any applicable policy or protection.** Any damage costs not covered by insurance is the responsibility of the department or the traveler.

Employees renting vehicles will most likely be given the option of buying the following two types of rental insurance

1. Liability Insurance which covers bodily injury or property damage to a third party.

The University has a Hired and Non-owned Liability Insurance policy for vehicles rented for University business. The University's policy is only an excess policy. This policy has a \$1,000,000 combined single limit for bodily injury and/or property damage to others.

2. Physical Damage Insurance, often referred to as a Collision Damage Waiver (CDW) or a Loss Damage Waiver (LDW), which covers property damage to vehicles.

When renting cars for University business, employees should follow the following guidelines:

Liability Insurance

Within Massachusetts:

Decline the Liability Insurance offered by the rental company, if you are renting the vehicle in Massachusetts and you will only be driving the vehicle Massachusetts.

Outside of Massachusetts:

Purchase the Liability Insurance offered by the rental company, if not already included in an existing contract, if renting a vehicle outside of the State of Massachusetts or for use outside of Massachusetts.

Physical Damage

Paying with University issued business credit card/travel card:

Decline the Physical Damage Insurance (CDW/LDW) offered by the rental company. Please note that it is important for the employee to carefully review the terms of their University credit card to make sure that it does provide primary Physical Damage Insurance when renting a vehicle. The employee will also want to make sure that the type of vehicle he/she is renting is not excluded from the coverage provided by the credit card

Paying with a purchase order or personal credit card:

Purchase the Physical Damage Insurance (CDW/LDW) offered by the rental company if paying with a purchase order, personal credit card, or any other means of payment that does not provide primary Physical Damage Insurance coverage. Also, purchase the physical damage insurance if renting a van that carries more than eight passengers.

NOTE :If in doubt as to whether or not the employee's University issued business credit card provides primary physical damage coverage, it is a good idea to purchase the coverage from the rental company. The Physical Damage Insurance coverage offered by the rental company is a good protection at usually a low daily rate.

9. Personal Automobile

A. PERSONAL AUTOMOBILE GUIDELINES

The University will reimburse travelers the standard [Internal Revenue Service \(IRS\) mileage allowance](#) for the most direct route to and from the destination. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, depreciation, and insurance.

- In addition to the standard mileage allowance, necessary and reasonable charges for the following automobile-related expenses are allowed: tolls, parking, and fees for ferries, bridges, tunnels, etc.
- Non-reimbursable expenses include: car repairs, towing, storage, traffic violations, fines, and/or citations.
- No reimbursements are allowed for any costs or damage to the vehicle or vehicle contents caused by accident, vandals, theft or natural phenomena.
- If two or more employees travel in the same vehicle, only the employee who owns the vehicle can be reimbursed.
- Travelers will be reimbursed for mileage based on the Household Goods Carriers' Bureau Mileage guidelines used by the Controller's Office Travel section. The most direct route is considered the shorter distance from the traveler's home or Amherst to the destination point. If there is a deviation from the rate, justification must be noted on the Expense Report.

B. COMMUTING EXPENSES

Commuting between an employee's home and permanent place of work is not a reimbursable expense. If an employee is temporarily relocated at the request of the University and must travel back to the University for business reasons, actual mileage will be reimbursed based upon the approved mileage rate.

C. PERSONAL AUTOMOBILE INSURANCE

The University does not provide insurance coverage for employees operating a privately owned vehicle. The owner/driver is solely responsible for automobile insurance coverage. The owner/driver will be responsible for any damage caused to third party property and any damage to the employee's own vehicle, regardless of fault.

10. Domestic Meal per Diem

The full per diem rate is allowed when an employee is traveling for at least 24 hours. One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours. The domestic per diem rate includes meals and the following incidentals found in section B

NOTE: A half day per diem with no away from home overnight stay is a taxable reimbursement to the employee.

A. MEALS

- Travelers may use the per diem rate or actual receipted expenses provided they are less than the total allowable per diem rate
- For travel in certain high rate cities within the contiguous United States listed below, the per diem rate is \$71 per day. The high rate city list is per the U.S. General Services Administration (GSA) highest tier per diem rate cities.
- For travel in other cities within the contiguous 48 states the per diem rate is \$46 per day.
- For travel to Canada, Mexico and US territories and possessions (Guam, Puerto Rico and the US Virgin Islands) the [OUTSIDE CONUS, Non-Foreign Overseas and Foreign](#) per diem rates may be used.
- The full day per-diem allowance will not be granted to travelers that are provided an adequate meal(s) as part of a conference/registration or otherwise provided at no cost.
- Overnight half day per-diems are not subject to adjustments for meals provided.
- The value of any meals provided while on travel status should be subtracted from the full daily meal per diem rate based on the following schedule:

Meal Provided	Amount to subtract for \$71.00 cities	Amount to subtract for \$46.00 cities
Breakfast	\$12.00	\$ 7.00
Lunch	\$18.00	\$11.00
Dinner	\$36.00	\$23.00
Incidentals	\$ 5.00	\$ 5.00

B. INCIDENTALS

- Fees and tips given to porters, baggage carriers, valets, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries.
- Transportation between places of lodging or business and places where meals are taken if suitable meals cannot be obtained at the temporary site.
- Mailing cost associated with filing travel vouchers and payment of University charge card billings.
- If no meals per diem are being claimed, traveler still can get the \$5.00 incidental.

Listing of cities within the United States with a \$71 per diem allowance

State	Primary Destination	State	Primary Destination
AZ	Phoenix	MA	Cambridge
AZ	Scottsdale	MA	Martha's Vineyard
CA	Los Angeles	MA	Woburn
CA	Monterey	MD	Baltimore City
CA	Palm Springs	MD	Ocean City
CA	San Diego	MN	Minneapolis / St. Paul
CA	San Francisco	NM	Santa Fe
CA	Santa Monica	NV	Las Vegas
CA	South Lake Tahoe	NY	New York
CA	Truckee	NY	Melville
CA	Yosemite National Park	NY	Riverhead
CO	Aspen	NY	Ronkonkoma
CO	Telluride	NY	Tarrytown
CO	Vail	NY	New Rochelle
CT	Bridgeport	NY	White Plains
CT	Danbury	PA	Pittsburgh
DC	District of Columbia	RI	Bristol
FL	Boca Raton	RI	Jamestown
FL	Delray Beach	RI	Middletown
FL	Jupiter	RI	Newport
FL	Fort Lauderdale	RI	Providence
FL	Key West	TX	Austin
ID	Sun Valley	TX	Dallas
ID	Ketchum	TX	Houston

IL	Chicago	UT	Park City
LA	New Orleans	VT	Manchester
MA	Boston	VT	Stowe
MA	Burlington	WA	Seattle

Questions may be referred to the Travel Unit of the Controller's Office at 545-0806
[per diem memo of 12/14/2011 \(pdf\)](#)

C. PARTIAL DAY PER-DIEM (DOMESTIC AND INTERNATIONAL)

The full per diem rate is allowed when an employee is traveling for at least 24 hours. One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours. UMass does not allow per diem when on travel for less the 12 hours. The per-diem calculation is driven by the number of hours away on travel with each 12 hour period increasing the amount by a half day per-diem. The following can be used as a guide when calculating per-diem:

Travel Hours: Minutes	=	Per-Diem (Days)
0:00 to 11:59	=	0.0
12:00 to 23:59	=	0.5
24:00 to 35:59	=	1.0
36:00 to 47:59	=	1.5
48:00 to 59:59	=	2.0
60:00 to 71:59	=	2.5
72:00 to 83:59	=	3.0
84:00 to 95:59	=	3.5
Each additional 12 hour increment = +0.5		

Example: Trip departure on 7/1 5:00AM with a return time of 7/2 10:00PM can be reimbursed for up to 1.5 days per diem not 2 days for the 41 hour trip.

The U.S. Department of Defense Foreign has a Per Diem Rates Query available on-line at: <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>. Selecting the appropriate country from the "OUTSIDE CONUS, Non-Foreign Overseas and Foreign" inquiry section will return rates by city and rate for all "Other" when a specific locality is not listed

11. Business Expenses on Travel

A. MEALS

Documentation for business meals must include a statement of business purpose and a list of attendees in order to meet University and IRS guidelines.

- For business meals, original receipts and Business Expense form must be submitted with the printed Expense Report.
- Tips included on business meal receipts will be reimbursed. As a general rule, travelers should not tip more than 20% of the bill.

For complete business meal policy please go to the [Business Expense policy](#), section 4.

B. ALCOHOLIC BEVERAGES

The use of alcohol for business entertainment purposes is highly discouraged and only allowed in special circumstances. Alcohol consumed at a business meal must be reasonable (generally not to exceed 25% of the total bill) and be served in conjunction with a meal.

- Regulations prohibit charging alcoholic beverages to Federal and State sponsored grants and/or contracts.

The policy on alcoholic beverages can be found in the [Business Expense policy](#) in section 12.

12. Quick List of Reimbursable Expenses

The following items are examples of reimbursable expenses:

- Air travel booked at lowest available fare (federal tax is reimbursable). Use of University's designated travel agencies is strongly encouraged.
- Lodging for approved business travel in a standard room, single room rate, at a non-luxury hotel including all taxes.
- Meals while on travel status at current per diem rate for domestic travel.
- Mileage for private vehicle use can be located at the link <http://www.umass.edu/aco/ap/aptravelmilage.htm>
- Reasonable tips for business meals - 20% maximum.
- For Taxi - a maximum of \$5.00 to \$8.00 tip per work related transport.
- Business related telephone calls and faxes. Two personal calls, limited to \$10.00 each, to communicate arrival and departure arrangements. Use of the University issued telephone credit card is recommended.
- Parking and tolls, including airport parking.
- Ground transportation (taxi, bus, subway, airport shuttle, etc.).
- Rental of a compact, economy, or mid-sized automobile.
- Conference registration fees.

- Reasonable trip cancellation insurance
- Passport, passport photos, VISA fees for international business travel.
- ATM transaction fees for university Travel Card expenses (within established limits).

13. Quick List of Non-Reimbursable Expenses

The following items are a representative list of non-reimbursable expenses (not all-inclusive):

- Airline stopover charges or additional rerouting of air flight when made for personal convenience.
- Air travel life insurance
- Car rental charge over the mid-sized rate unless directed by a specific physical or medical reason.
- Driver's license or renewal fees.
- Actual operating expenses for personal vehicles.
- Traffic or parking violations and fines; court fees.
- Transportation between home and work location.
- Personal expenses i.e., laundry/dry cleaning, toiletries, salons/barbers, city tours, golf fees, country club dues, health and fitness fees, pet care, shoe shine, souvenirs, personal entertainment, baby-sitting, hotel in-room movies and mini-bar services, newspapers, damaged luggage or attaché.
- Articles and/or cash stolen or lost.
- Air phone usage.
- Traveler's check fees & currency exchange fees
- Late fees for University Travel Card past due charges.
- Fees for personal credit cards.
- Unauthorized trips or entertainment.

14. Travel Expense Report Completion & Submission

The University strongly recommends that travelers submit their receipts to the travel preparer within twenty-four hours of a trip completion. If charges have been made against your Citibank corporate card prior to your trip, an Expense Report needs to be submitted for payment immediately so that late fees will not be placed against your card. Expense Reports are submitted on-line utilizing the PeopleSoft Travel and Expense Module.

Travelers on extended work assignments away from campus should have monthly Expense Reports submitted at a minimum.

15. Traveler's Certification

By signing on the employee's signature line on the Expense Report (with a signature or an electronic signature), employees certify that the expenses claimed on the Expense Report are allowable reimbursable expenses made under applicable University and campus policies and procedures.

If any claimed expenses are subsequently determined by the University to be non-reimbursable expenses, subject to appeal, travelers will be personally liable for the repayment. Travelers must repay improper reimbursements within fifteen (15) calendar days after receipt of a written notice from the University. Travelers agree to these terms by signing the printed Expense Report.

Should repayment not be received by the Controller's Office within the designated time period, the outstanding amount can be deducted from the employee's paycheck.

16. IRS Requirements

To insure that reimbursements for travel do not become reportable taxable income to travelers, the following procedures are in effect:

The IRS requires employees adequately account for their own expenses within a reasonable amount of time after the expenses were either paid for or incurred. If reimbursement is not made in a reasonable amount of time, the expense will be a taxable reimbursement. This means it will be reported as income on their W-2. The campus guidelines state that the reimbursements should be submitted within 24 hours by the employee to the travel preparer. The UMass President's Office has mandated 120 days as the cutoff date as a reasonable time to get the reports to the Travel Office to be approved. The 120 days starts at the return date of travel. All expenses must be date stamped into the Controller's Office with the 120 days from return date of travel or it will be sent back to the travel preparer to be changed to a taxable reimbursement.

We do not tax students.

17. Receipt Requirements

The following information is required with an Expense Report submission:

- The business purpose for the travel.
- Travel authorization.
- The itemized amount of each separate expenditure with written clarification for unusual expenditures.
- Original receipts for expenses in excess of \$25.00 which include the name of the vendor, location, date and dollar amount. (if no receipt is available for the expenses in excess of \$25.00 a missing affidavit form must be filled out and signed by employee and the approving authority)
- When a credit card statement is provided, it must show the travelers name and the last 4 digits of the credit card number to make it a valid submission. If there is no original receipt to go with the credit card statement then a [Missing Receipt Affidavit](#) form is required with the statement.
- When a canceled check is used as the required document, supporting documentation must be attached to include vendor, location, date and dollar amount.
- The dates of departure and return for each trip on University business.
- The time of departure and time of return for each trip on University business.
- The destination or location (name of city or town/state or country).

18. Missing Receipts

If an receipt is lost and a copy is unattainable then the [Missing Receipt Affidavit](#) form or a memorandum must be completed and signed (with a signature or an electronic signature) by the traveler and the approving authority. It must include a complete explanation of the expense and the reason for the missing receipt

In the event of a missing airline receipt (last page of a ticket stub), an affidavit must be accompanied with a copy of the travel agency's airline ticket copy.

If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the [Missing Receipt Affidavit](#):

- Credit card charge slip
- Record of charge and billing statement
- Cancelled check or other record of payment

19. Travel Payment Alternatives

Use the below options when using the Individual Corporate TRAVEL Card is not an option:

- Department Corporate Credit Card
- Purchase Orders

- Out of Pocket – Some employees generate frequent flyer or reward rates when they use their personal credit cards, so they do not want to use a UMass Individual Corporate Card. The University does not make accommodations for this, If an employee is willing to wait until after the trip for reimbursement he/she may make travel purchases out of pocket,

20. Cash Advance Policy

Travelers are expected to utilize university-issued corporate travel cards for all business travel charges, including cash advances. Using corporate travel cards, cash may be obtained via Automatic Teller Machines (ATM), writing checks issued with corporate travel cards or you can obtain cash by having the bank teller swipe your card. Travelers are allowed 3 transactions a day at the ATM or \$500 limit whatever comes first. After that, you must go to the bank teller to withdraw up to their cash limit. Please see the [Transaction fee information](#) on the Procurement web site for cash withdrawal fees.

21. International Travel

A. FLY AMERICA ACT

Sponsored project travel should adhere to the Amherst campus travel policy unless the sponsor imposes greater restrictions.

Travel using Federal funds is subject to Federal regulations including the [Fly America Act](#) as well as specific sponsor requirements. Any cost that does not adhere to those requirements will be borne by the Principal Investigator's department or will need to be moved to a non-federal funding source.

UMass Policy and Federal guidelines restrict the charging of business or first class air travel. The lowest available rate should be utilized when booking airfare. A justification memo must be provided when standard commercial airfare (coach or equivalent) is not used for medical reasons.

B. INTERNATIONAL PER DIEM

International travelers may use the [OUTSIDE CONUS, Non-Foreign Overseas and Foreign](#). International per diem rates can be used to obtain reimbursement for authorized travel outside the contiguous United States. For travel to Canada, Mexico and US territories and possessions (Guam, Puerto Rico and the US Virgin Islands) the [OUTSIDE CONUS, Non-Foreign Overseas and Foreign](#) per diem rates may be used. The U.S. Department of Defense Foreign Per Diem rate is broken down into maximum lodging, local meals, and local incidentals so the applicable categories can be applied. The current federal per diem rate is applicable to international travel and may be used in all cases of international travel unless the traveler chooses to request reimbursement for actual expenses. In this case, receipts may be submitted with the printed Expense Report but cannot exceed the per diem rate. If a traveler chooses the per diem rate method and does not want the full amount, he/she must indicate the allowable and the actual being requested. The value of any meals provided while on international travel status should be subtracted from the daily meal per diem rate.

C. CONVERTING INTERNATIONAL CURRENCIES

- Expense Reports must be submitted in U.S. dollars with an explanation and translation of international receipts and the conversions.
- Travelers must use the currency rates that were in effect when the travel took place. Currency receipts should be saved and used for conversion to U.S. dollars on the Expense Report.
- Use the University's Corporate Travel eliminates the need to calculate international currency conversions and usually reflects favorable exchange rates.

To convert international currency the following calculation is used:

- International Amount X Exchange Rate = U.S. Dollars
- Dollars / Exchange Rate = International Amount

Rates may be obtained from the:

- Treasurer's Office
- Oanda Currency converter: <http://www.oanda.com>

D. PARTIAL DAY PER-DIEM (DOMESTIC AND INTERNATIONAL)

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