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Administrative Policy
TRAVEL EXPENSE REGULATIONS

Revised: September 13, 2016
President's Cabinet
Approved: September 1, 2009
President's Cabinet

General Policy

These travel expense regulations are applicable to management and all non-coalition bargaining unit employees. In cases where specific travel matters are addressed in the collective bargaining agreements of employees covered by this policy, the collective bargaining agreements will take precedence over this policy. In all other cases, all travel reimbursements will be determined in accordance with Millersville University Travel Expense Regulations, regardless of the source of funding.

Responsibility

The university and a third party (e.g., professional organizations, governmental agencies) may share in the payment of travel costs as long as the employee is not reimbursed twice for the same costs. If the employee receives payment by a third party, the employee must reduce the amount of reimbursement requested from the university by the payment received, or refund that amount to the university.

Supervisors are responsible for reviewing and approving Travel Expense Vouchers submitted by employees. Employees are responsible for insuring that expenses claimed on their Travel Expense Vouchers are proper and accurate. Fraudulent or negligent preparation of a Travel Expense Voucher will require financial restitution and will result in disciplinary action, up to and including dismissal. A traveler who knowingly presents a false, fraudulent, or fictitious claim will be subject to penalties under criminal statutes.

All individuals who anticipate traveling on official business must submit a Travel Request form in advance. This is located at:
http://www.millersville.edu/purchasing/files/trav-req.pdf

Employees who frequently travel, i.e., Academic Affairs, Migrant Education Program; Advancement, Development; College of Education and Human Services, Field Services; Student Affairs and Enrollment Management, Admissions and Intercollegiate Athletics; the President and all Vice Presidents traveling to Dixon Center meetings, on official university business should consider submitting a blanket Travel Request at the

beginning of each calendar year, noting on the form that the request covers the entire calendar year.

Reimbursement to employees for official travel is made on the basis of approved Travel Expense Vouchers. Travel Expense Vouchers will be audited by the university prior to payment. Each voucher must be signed by the employee and by the employee's supervisor, with the exception of the University President, whose Travel Requests and Travel Expense Voucher forms will be signed by the Vice President for Finance and Administration. Copies are submitted quarterly to the Chair of the Council of Trustees.

This form will be utilized to obtain necessary supervisory approval to encumber funds, and to ensure Workers' Compensation coverage in the event of an accident. An approved Travel Request must also be on file in the Purchasing Office prior for payment of any registration fees, transportation, etc.

Employees are personally liable for payment of expenditures disallowed by any audit of a Travel Expense Voucher or other travel related documents.

Registration fees should be prepaid through a university issued P-Card or Travel Card. If no P-Card or Travel Card is available, a personal credit card may be used and the employee must submit for reimbursement through the Travel Expense Voucher process.

Prepaid expenses can be reimbursed by the university prior to the date of actual travel if requested via Travel Expense Voucher. The university will only reimburse airfare, train, hotel deposits and registration. This must be approved by the appropriate Vice President.

Prior to submitting a Travel Expense Voucher to the university for reimbursement, the employee must ensure direct deposit information is on file with the university. The form to authorize direct deposit of travel reimbursements is located at:
http://www.millersville.edu/purchasing/files/travel-direct-deposit-form.pdf
Authorization for the direct deposit of travel reimbursements is a different process than authorization for direct deposit for payroll purposes, and requires submission of separate paperwork.

Timely Submission of Travel Expense Vouchers

Travel Expense Vouchers submitted for reimbursement in excess of 90 days after the last date of official travel will **NOT BE PAID**.

ORIGINAL ITEMIZED RECEIPTS ARE REQUIRED for ALL EXPENSES. Receipts must be taped to a separate piece of paper in chronological order and securely attached to the Travel Expense Voucher located at:
http://www.millersville.edu/purchasing/files/travel-exp-pg1-pg2.pdf

Travel Expense Vouchers submitted without receipts attached in this fashion will be returned to the traveler. No reimbursement will be made for missing receipts. The only exception is Porter fees in the amount of $3 maximum for coming and $3 maximum for going. This is for each location if several locations are stated on your Travel Expense Voucher.

Special Provisions

Within the limitations of available funds, members of the University Council of Trustees, University President, University Vice Presidents, and – when designated by the President – official volunteers in service to the university, are not subject to the maximum per diem rates herein prescribed and will be eligible for reimbursement for actual expenses associated with official travel. This is available on the Purchasing web page located at:
http://www.millersville.edu/purchasing/files/fy2016-perdiemratesmasterfile.pdf

Rates of Reimbursement

Employees will be entitled to receive reimbursement of expenses incurred in the performance of their official duties within prescribed maximum rates. The most economical means available must be used ***consistent with the purpose and constraints of the travel.*** It is the employee's responsibility to document that the most economical means of travel has been selected. The employee who does not use the most economical means of travel available, consistent with the purpose and constraints of the travel, will be reimbursed as if the most economical means of travel had been used. Exceptions to these requirements will only be made with approval of the President's designee, the Vice President for Finance and Administration.

When traveling with other employees, travelers must obtain separate itemized receipts and submit only their own expenses on Travel Expense Vouchers. This is necessary in order to avoid duplicate payments.

Automobile

The official rental car agency on university contract must be utilized whenever possible. The contract includes all necessary insurance coverage in the fee structure. Rental car selection is limited to compact or intermediate vehicles unless a larger car can be justified by circumstances, e.g., when carrying large equipment, multiple employees, etc. When renting a car in a region or from a company not covered by the university contract, the Collision Damage Waiver must be taken and will be reimbursed by the university. Supplemental liability insurance, personal accident insurance, safe trip insurance, and personal effect coverage **are not** reimbursable.

Rental car reservations must be made through the Millersville University website. An authorized Travel Request must be received by the Purchasing Department five (5) business days before the trip. The Travel Request must include the rental Confirmation Number supplied by the rental company. The departmental travel cost center entered on the rental web application will be charged for the rental.

The university rental car contracts are for business use only and will not be used for personal travel. Rental vehicles must only be used during the period of approved business travel, and turned in immediately at the end of that period.

The employee using automobile transportation must use rental vehicles whenever more cost effective. The cost of using a rental vehicle must be compared to the cost of the standard mileage reimbursement rate for use of personal automobiles. The mileage calculation form is located at: http://www.millersville.edu/purchasing/travel/index.php

under Travel Forms, *"Mileage Calculator."* Documentation of the comparison must be provided with the subsequent Travel Expense Voucher. Only the less expensive option of the two will be reimbursed regardless of the chosen mode.

Actual mileage incurred by the employee on official business in a personal vehicle will be reimbursed at the mileage rate established by the Office of the Chancellor. The employee traveling as a passenger in a personal automobile is not entitled to mileage reimbursement.

The mileage rate reimbursement is the only reimbursement the employee will receive for use of a personal automobile on official travel, except for parking and tolls. The reimbursement rate includes depreciation, fuel, insurance, fees, licenses, oil, repairs, tires, and all accessories.

Vans

Group and team travel requirements must be met primarily by the use of Millersville University vans available from the Bishop Service Garage motor pool.

See *Use of University Owned Vehicle* policy located at:
http://www.millersville.edu/about/administration/policies/pdf/administration/use-of-university-owned-vehicles.pdf

See Vehicle Reservation Form located at:
http://www.millersville.edu/facmgmt/files/vehicle-request-form.pdf

If suitable vehicles are not available when required, similar vehicles may be rented from the official rental agency on university contract, as noted above for rental cars. The renter is responsible to conform to any driver-age restrictions that may exist for the rental vehicle.

Commercial Transportation

Employees using commercial transport for official travel must book transportation themselves or arrange it through the university's travel agents in order to obtain the lowest fares located at: http://www.millersville.edu/purchasing/travel/agencies.php Charges for first class air or rail accommodations will not be reimbursed. Cancellation and/or rescheduling fees resulting from a decision to cancel a trip will be paid by the university with approval by the President's designee, the Vice President for Finance and Administration. All cancelled airline tickets become the property of the Purchasing Department and will be kept in a prepayment file under the appropriate department and fund code. It is the employee's responsibility to contact the Purchasing Department in order to utilize the cancelled ticket for the next official travel opportunity. If the department does not use the ticket within one (1) year, the department will lose the funding.

Employees will not be reimbursed for frequent flier mileage of any kind for university travel.

Travel expenses to and from an airport or train station are reimbursable; however, the most economical combination of transport and parking fees must be utilized. Limousine transportation will be used only with direct approval of the President.

Miscellaneous Expenses

Employees will be reimbursed for business expenses incurred for such items as telephone, hotel Wi-Fi, registered or certified mail, taxi, local transportation, and other miscellaneous expenditures. Charges for laundry, dry cleaning, or other personal services are not reimbursable unless the employee is in continuous travel status for more than five (5) days.

Snacks, candy, and beverages not included on a meal receipt are considered personal items and are not reimbursable.

Gratuities in excess of 20% for meal or transportation cost will not be reimbursed.

Employees will be reimbursed for parking, tolls, and similar expenses, regardless of the type of vehicle used (i.e., personal, university, or rented). Employees will be reimbursed the actual cost of fuel for rented or university vehicles, but not personal vehicles. Employees will not be reimbursed for the cost of citations for traffic violations of any kind, regardless of the type of vehicle used.

University vehicles are not provided with E-ZPass devices for toll fees. E-ZPass account transactions are available online located at:
https://www.paturnpike.com/toll/ezpass_info.aspx

Reimbursement for alcoholic beverages is strictly prohibited, regardless of the funding source. A proportional amount of gratuities added to meal expenses will be deducted from the reimbursement when alcohol was included in the total cost.

Meal Reimbursement

Non-Overnight Travel

In order to qualify for any meals, employees must be in travel status a minimum of four (4) hours, and travel more than 50 miles from the university or residence. Reimbursement for the cost of noonday meals is not permissible for employees not engaged in overnight travel except as specifically provided for in this directive or in labor agreements.

During non-overnight travel as defined above, an employee who works more than two hours before the normal start of the workday or two hours past the scheduled quitting time will be reimbursed for the cost of a meal, up to the maximum rate established by the chancellor located at:
http://www.passhe.edu/inside/anf/accounting/Pages/Employee%20Travel%20Expense%20Reimbursement%20Rates.aspx

An employee must state his or her normal work hours on the travel voucher and provide original itemized receipts.

Employees will use page 2 of the Travel Expense Voucher located at: http://www.millersville.edu/purchasing/files/travel-exp-pg1-pg2.pdf

to claim the maximum amount per day in meal expenses incurred while in non-overnight travel if meeting the specifications listed previously. Per IRS Publication 5137, *Fringe Benefit Guide, Office of Federal, State and Local Governments*, and in accordance with Pennsylvania's State System of Higher Education Tax Procedures for University Operations 2015-6, reimbursements are taxable to the employee and will be paid through the university's payroll process. The taxable reimbursements will be reported on the employee's Form W-2 in box 1, *Wages, tips, other compensation*, subject to withholding for federal income, social security, Medicare, state, and local taxes. The taxable reimbursements are not eligible for retirement or other benefits.

If an employee's single day non-overnight travel as defined above begins two hours before the normal starting time AND concludes two hours past the normal quitting time, they will receive the same meal allowances as an employee in overnight travel status. Per diem limits and receipt requirements remain in effect as noted below as well.

Non-overnight Business Event Travel

Employees on official business will receive reimbursement for the actual costs of meals in connection with workshops, organization luncheons, business meetings, or similar events.

Reimbursement may be made for meals when in non-overnight travel status with permission of the President or appropriate Vice President and **only** when there is a clear business purpose **and** non-university employees or students are present. An original itemized receipt listing names of all participants and business purpose must be submitted for reimbursement.

Itemized receipts for everything are required for this reimbursement. Such events must meet the following criteria:

1. The employee's attendance at the event must be approved by the employee's immediate supervisor.

2. The meal must be an integral part of the event.

3. The event must have a business purpose, which must be documented on a Travel Expense Voucher.

4. The event must include employees from more than one university entity or participants who are not university employees.

Overnight Travel

Except as specified below, an employee must travel more than 50 miles from the university or home to be considered in Overnight Travel Status and eligible for meal and lodging reimbursement. The exception is employees traveling to Harrisburg on PASSHE business. This must be approved by the President or Vice President for Finance and Administration.

The travel period begins at any time of day or night that the employee leaves the university or residence to embark upon overnight travel on official business. Employees in overnight travel status ***will be reimbursed for actual expenses only***, up to a maximum per diem rate established by the chancellor for the region. Original itemized receipts will be provided for all claimed expenses and must be taped to a separate piece of paper in chronological order and securely attached to the travel voucher.

Meal reimbursements may not be claimed for any meals pre-paid as part of a conference registration, hotel free breakfast plans, or the like. Copies of conference and meeting agendas must be attached to the travel voucher.

Reimbursements are limited to a maximum of three typical meals per day.

Lodging

Lodging costs are limited to rates established by the chancellor. The chancellor may set separate rates for high cost areas located at:
http://www.millersville.edu/purchasing/files/fy2018-perdiemratesmasterfile.pdf
Employees will not be reimbursed for personal services such as the incremental cost of lodging family members or friends, movies, recreational charges, etc.

Employees are required to identify themselves as university employees and request state or governmental rates when obtaining price quotations for lodging when appropriate. As an instrumentality of the Commonwealth, the Pennsylvania State System of Higher Education and Millersville University are immune from local taxation, including local hotel occupancy tax while lodging in the Commonwealth of Pennsylvania.

Employees should provide a copy of Form PA REV-1220 located at:
http://www.millersville.edu/purchasing/files/tax-exempt-hotel-2018.pdf
upon check-in in order to establish this tax-exempt status. Hotel operators who question the application of this tax can also be referred to a letter dated November 25, 2015, from the Office of the Chief Counsel located at:
http://www.millersville.edu/purchasing/files/occupancylocaltaxexemptionruling1.pdf

Lodging costs in excess of the maximum set by the chancellor's office are authorized as follows:

1. When lodging cannot be located with a reasonable effort within the maximums.

2. When employees must stay in a specific hotel or motel where their presence is required by the nature of the official business.

3. When employees reside at a host establishment while attending a conference or convention on official business.

4. When the cost of lodging and meals are contracted as a package by employees residing at a host establishment while attending a conference or convention on official business.

A complete explanation of lodging costs in excess of the maximum established by the chancellor's office must be included on the Travel Expense Voucher.

Reimbursement of Expenses Incurred on Behalf of Others

Vice Presidents and other employees designated by the President are eligible to be reimbursed for actual meal expenses incurred by themselves and on behalf of others in the conduct of official business. Such reimbursement will be made for incurred meal expenses only when the meal is an integral part of the business meeting and includes persons who are not employed by the university, or employees of other Commonwealth agencies whose attendance is relative to the official business being conducted. A list of participants and the purpose of the meeting is required.

Reimbursement of Travel Expenses Incurred by Applicants

Please refer to the separate Applicant Travel Policy located at:
http://www.millersville.edu/about/administration/policies/pdf/administration/administrative-policy-applicant-travel.pdf

Definitions

Bishop Service Garage: The university vehicle maintenance building on Creek Drive.

Mileage rate: Rate of reimbursement per mile of travel in a personal automobile for official university business. The rate is established by the chancellor and adjusted periodically. The rate is calculated to include the fuel, insurance, and vehicle wear-and-tear costs.

Non-travel status: When on official university business less than 50 miles for which an approved Travel Request has been submitted.

Official rental car agency: Car rental agency with which the university and/or PASSHE maintains a current contract for employee travel.

Official travel: Official university business for which an approved Travel Request has been submitted.

Original itemized receipt: The actual receipt received by the employee from a vendor or provider of service. This is **NOT** the signed credit card voucher, but the actual receipt that details the purchase and/or the number of persons for which the goods and/or services were provided. ***Employees are expected to request receipts for ALL official expenses for which they are entitled to reimbursement.***

Overnight Travel Status: When on official university business more than 50 miles from the university for which an approved Travel Request has been submitted and which includes a need for overnight accommodations.

P-Card: A credit card issued to an individual staff member to use for approved university expenses. The monthly invoice is electronically received by the staff member directly from the credit card company and paid directly to the credit card company by the staff member.

Per diem: An amount set by the chancellor to limit reimbursement of the employee's routine expenses while in Official Travel Status. This amount will be adjusted to accommodate high cost areas as appropriate.

Porter Fees: A person hired to carry burdens or baggage, at an airline, railroad station, or hotel.

Travel Card: A credit card issued to an individual staff member against the university's credit for his/her personal official university travel expenses only. The monthly invoice is electronically received by the staff member directly from the credit card company and paid directly to the credit card company by the staff member.

University vehicle: A university-owned vehicle covered under the university's liability and insurance program driven by a university employee who has submitted an approved Vehicle Request Form to the Facilities Department.