

Reimbursement of Travel Expenses

Reimbursement of Travel Expenses

I. Purpose

To provide guidance to faculty and staff traveling on behalf of the University of Kentucky and its affiliated corporations that will safeguard the assets and reputation of the University; to describe expenditures that are reimbursable in accordance with Internal Revenue Service (IRS) guidelines; and to inform employees and expense report approvers of their responsibilities regarding the management of official University travel. This policy applies to all units, regardless of source of funds.

II. Definitions

- *Accountable plan*: policy that allows reimbursements for expenses incurred during business travel to be excluded from the employee's gross taxable income in accordance with IRS regulations
- *Business officer/department administrator*: an employee authorized to approve expenditure of departmental funds
- *Concur Travel*: the University's online, self-service reservation system administered by AAA Corporate Travel Services
- *CONUS*: Acronym used by the U.S. Government for the 48 contiguous "continental United States." The CONUS table is used to obtain per diem meal reimbursement rates for this area
- *Fly America Act*: a federal regulation that requires the use of U.S. carriers for travel that will be reimbursed by federal grants and contracts; see section [VI.A.1.a.3.](#)
- *Motor Vehicle Record (MVR) Release and Information Form*: A form used by the University's Risk Management Department to obtain information used to verify the driving records of employees traveling on behalf of the institution
- *OCONUS*: Acronym used by the U.S. Government for areas "outside continental United States" including Alaska, Hawaii, U. S. territories (Puerto Rico, the U. S. Virgin Islands, American Samoa, the Mariana Islands and Guam), and foreign countries; the OCONUS table is used to obtain per diem meal reimbursement rates for these localities and maximum lodging rates for areas other than the 50 United States and U. S. territories
- *Per diem allowance*: fixed amount paid for subsistence in lieu of actual expenditures
- *Receipt*: printed acknowledgement of payment received. Receipts must include the name and location of the establishment, an itemized list of the goods or services provided, the date of the transaction and the amount paid.
- *Reasonable*: standard for what a prudent person would consider fair, appropriate, and not excessive in usual and ordinary circumstances
- *Residence*: address of the employee contained in the official records of the University Human Resources system
- *Subsistence*: amounts expended for meals, including tax and tips, while traveling on official University business, but excluding any meals included in registration fees
- *Supervisor*: the person to whom the employee is held accountable; generally the person who evaluates employee performance and signs absence records and/or timesheets

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- *Travel category* (primarily used for determining appropriate general ledger codes when completing a travel voucher):
 - *In-state*: travel within the state of Kentucky
 - *Out-of-state*: travel within the 50 United States, including the District of Columbia and excluding Kentucky
 - *Foreign*: travel outside the 50 United States and District of Columbia
- *Travel vendor*:
 - *UK Travel* : AAA Corporate Travel Services, Avant Travel and Concur Travel
 - *Alternate*: any travel vendor other than a UK Travel vendor; examples are Delta.com, Expedia, Orbitz, Travelocity and ABC Travel International
- *Work station*: the street address of the office where the employee normally performs regularly scheduled duties; the official workstation of field employees will be established by the department head, based solely on the best interest of the University; if an employee is permanently re-assigned, or is stationed at a new location two (2) or more months, the new location will become that employee's workstation

III. Policy

- A. Employees must adhere to the following principles:
1. Travel must support the mission of the University and be consistent with the business and professional needs of the institution
 2. University business must be conducted in a manner that demonstrates integrity and excludes personal benefit
 3. Official travelers must exercise prudent judgment by traveling as efficiently and economically as feasible;
 - a. Any expenses incurred by traveling more expensive alternate routes or using less economical types of transportation and lodging must be assumed by the individual
 - b. To take advantage of discounts, advance payment of some types of expenses is encouraged; see [Section IX.B](#)
 4. Reimbursement must be claimed only for necessary business expenses as permitted in [Section VI](#) below; refer to [Section VII](#) for a partial list of non-reimbursable expenses
- B. The University complies with IRS rules on accountable plans; the requirements of a valid accountable plan are:
1. Reimbursements can only be made for legitimate business expenses incurred by employees in connection with performance of their duties
 2. Employees must substantiate the amount, date, place, and business purpose of the expenses within a reasonable period of time
 - a. University of Kentucky policies require substantiation of expenses through submission of a travel voucher to Accounts Payable within 30 calendar days of the date of return or, in the case of travel taken in June, by the deadline established by the fiscal year end closing schedule published annually; see [Section IX.C.4.](#)
 - b. Original receipts must be attached when required per [Section VI](#) below
 3. In the rare instances where travel advances are obtained, employees must return to the employer within a reasonable period of time any travel advance in excess of substantiated expenses. Failure to return advance amounts exceeding substantiated expenses will result in taxable income to

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the employee. University of Kentucky policy requires repayment of travel advances within 21 calendar days of the date of return. See [E-5-2 Travel Advances and Repayments](#) for additional information on travel advances.

- C. Individual departments may establish policies that are more, but not less, restrictive, than those authorized by this policy and may require pre-travel authorization. When lower rates are established they must be used for all travel, regardless of source of funds, and employees must be notified in writing of the lower rates.
- D. Employees must not request reimbursement from the University for expenses reimbursed by any other entity such as a government, corporation, or organization. Any reimbursement from a third-party must be reported on the travel voucher.
- E. Travel reimbursements must be reduced by any amount credited to the individual by airlines, hotels or alternate travel vendors.

IV. Responsibilities

- A. Traveler
 - 1. Travel only when it is in the best interest of the University
 - 2. Obtain prior approval at the level required by department or division
 - 3. Read and understand the University's travel policies and procedures
 - 4. Make all arrangements in accordance with University travel policy
 - 5. If an alternate vendor is used for airfare, pay with personal funds and provide a valid cost comparison; see section [VI.A.1.c.](#)
 - 6. If personal travel is included, document the personal days on the reimbursement voucher, pay with personal funds and provide a valid airfare cost comparison for the business dates and destination(s); see sections [V.](#) and [VI.A.1.c.](#)
 - 7. Travel by most economical means feasible
 - 8. Comply with the Fly America Act when traveling on federal grants
 - 9. Request reimbursement only for necessary business expenses not previously paid with a procurement card; included in a registration fee; or reimbursed by a third party. Document third party payments on the travel reimbursement form.
 - 10. Have a [Motor Vehicle Record \(MVR\) Release and Information Form](#) on file with the University's Risk Management Department before driving a motor vehicle (personal, rental or motor pool) on University business
 - 11. Retain original receipts, itineraries, and a page from the brochure or website or an agenda showing dates of the event and a detailed listing of items (meals, banquets and other activities) included with the registration fee to attach to travel reimbursement voucher
 - 12. Turn in the signed travel voucher to supervisor immediately upon return from the trip in order that there will be sufficient time to obtain all approvals and forward to Accounts Payable for their receipt within the 30-day time frame; note that signature of traveler may not be delegated
 - 13. If known, initiate, sign and obtain approval of a Request for Exception form prior to travel when necessary

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- B. Supervisor
 1. Ensure that employees understand and follow all University travel policies
 2. Verify that the purpose of the travel is supportive of the University mission and a necessary business expense of the University
 3. Verify that travel is by most economical means feasible
 4. Check reimbursement request against conference or event agenda to ensure that dates of travel are consistent with conference or event dates and that reimbursement is not requested for provided meals such as meals included in conference registration fees
 5. Process and approve reimbursement vouchers on a timely basis so that there will be sufficient time to obtain all other approvals and forward to Accounts Payable for their receipt within the 30-day time frame

- C. Business officer/department administrator
 1. Ensure that all employees are informed of and adhere to University travel policies
 2. Ensure that the cost object being charged is appropriate for the purpose of the trip; that the general ledger accounts are correct; and that, when travel is charged to a grant, funds are available in the correct budget line
 3. Process and approve reimbursement vouchers on a timely basis so that there will be sufficient time to obtain any other approvals and forward to Accounts Payable for their receipt within the 30-day time frame
 4. Ensure that reimbursements are reasonable and proper
 5. Approve the Request for Exception form when appropriate

- D. Dean/department head
 1. Inform all new faculty and staff of University travel policies
 2. Approve Request for Exception forms when appropriate
 3. Approve travel reimbursement vouchers for direct reports in a timely manner so that there will be sufficient time to forward to Accounts Payable for their receipt within the 30-day time frame

- E. Provost/Executive Vice President (or designee)
 1. Ensure compliance with the travel policy within area
 2. Approve travel vouchers for deans; vice, associate, and assistant provosts; vice presidents; and other direct reports in a timely manner so that there will be sufficient time to forward to Accounts Payable for their receipt within the 30-day time frame
 3. Approve the Request for Exception form when appropriate

- F. President (or designee)
 1. Approve travel vouchers for all direct reports in a timely manner so that there will be sufficient time to forward to Accounts Payable for their receipt within the 30-day time frame
 2. Approve the Request for Exception form when appropriate

- G. Offices of the Treasurer/Controller/Accounts Payable
 1. Responsible for administration of the travel policy

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2. Final approval or denial of travel reimbursement requests after audit of documentation for adherence to University policies, resulting in timely issuance of check or notification of problems
3. Approval of all Requests for Exception to University travel policies; decisions related to requests for unusual and/or excessive amounts may be made in concurrence with the Provost or appropriate executive vice president
4. Review of travel by the President and the President's spouse (see [section VIII.C](#)) by the University's Treasurer, who will prepare a report for quarterly submission to the Chair of the Board of Trustees

- H. Chair, Board of Trustees
Quarterly after-the-fact review of reimbursements to the President for travel by the President and the President's spouse

V. Combining personal with business travel

- A. In all cases that personal and business travel are combined on an airline ticket , a valid airfare cost comparison as defined in section [VI.A.c](#) below, must be secured for what the airfare would cost if the traveler were only flying on official UK business. This cost comparison must be attached to the travel voucher. Any personal choice that is included on an airline ticket regarding travel dates, destinations, detours, upgradeable fares, originating airports other than the traveler's "work station" airport (for Lexington based employees, Louisville and Cincinnati airports are acceptable as well as Lexington's), or any other personal choice, must be supported with a "business-travel-only" airline cost comparison.
- B. When combining personal with business travel, all travel expenses must be paid using personal funds, not with a University Procurement Card or any other method using University funds; exceptions are:
 1. Conference registration fees;
 2. Lodging expenses for the nights related to the business purpose of the trip.
- C. Any additional cost resulting from combining personal travel with business travel is the responsibility of the traveler and will not be reimbursed by the University.
- D. The traveler must provide documentation substantiating that no additional costs are included in the expenses claimed for reimbursement. Otherwise, the expenses will be allocated on a pro rata basis between official University travel expenses and personal expenses.

VI. Reimbursable expenses

- A. Transportation
 1. Commercial airline
 - a. General
 - 1) Tickets purchased for commercial airline travel must be nonrefundable coach class or other similarly reduced airfare.
 - 2) Additional expense incurred for first-class and business-class travel or ability to upgrade will not be reimbursed.
 - 3) [Fly America Act](#)
 - a) In order for an international flight to be in compliance with the Fly America Act, the code of a U.S. flag air carrier must

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- be part of the flight number indicated on the airline ticket, boarding pass or passenger receipt.
1. Each airline has a two character code. On an airline ticket, boarding pass or passenger receipt, this code is designated just to the left of the flight number.
 2. U.S. flag air carriers that fly internationally and their codes are: Alaska Airlines (AS), American Airlines (AA), Continental Airlines (CO), Delta Air Lines (DL), Frontier Airlines (F9), Hawaiian Airlines (HA), United Airlines (UA) and US Airways (US).
- b) Federal grant sponsors require awardees to make use of U.S. flag air carriers to fly from the U.S. to an international destination (with the exception of European nations as described in [section 3g](#) below) when service is available unless one of the following circumstances apply:
1. For travel originating in the United States, if a U.S. flag air carrier offers nonstop or direct service (no aircraft change) from the origin to the destination, the traveler must use the U.S. flag air carrier service unless such use would extend travel time, including delay at origin, by 24 hours or more.
 2. For travel originating both within and outside of the United States, if a U.S. flag air carrier does not offer nonstop or direct service (no aircraft change) between the origin and the destination, the traveler must use a U.S. flag air carrier unless, when compared to using a foreign air carrier, such use would:
 - a. Increase the number of aircraft changes that must be made outside of the U.S. by two or more;
 - b. Extend travel time by at least six hours or more; or
 - c. Require a connecting time of four hours or more at an overseas interchange point.
- c) U. S. carriers must be used even if foreign air carriers are cheaper or more convenient.
- d) Most federal agencies accept code-sharing agreements between U.S. and foreign air carriers when the U.S. carrier's designator and flight number are identified on the ticket or documentation. The ticket must be issued by the U.S. carrier. For example, United Airlines operating as British Airways is acceptable because United issues the ticket. However, British Airways operating as United Airlines is not acceptable because British Airways issues the ticket.
- e) Some funding sources may have more restrictive policies.
- f) Travelers using federal funding sources must comply with the most restrictive of the applicable policies.
- g) An exception to the use of U.S. carriers is for travel to European Union (EU) nations when the traveler is not a federal government employee and cannot take advantage of GSA Airline City Pair Contract Fares.

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1. Such travelers may use foreign carriers to fly between the U.S. and EU nations. Therefore, University travelers funded by a federal grant may, for example, travel between Atlanta and Frankfurt, Germany on a foreign carrier since Germany is part of the EU.
 2. Foreign carriers can also be used for travel from the U.S. to a point outside the EU if the airline originates, arrives or stops in the EU. For example, travel on a foreign carrier is allowed from Miami via Munich, Germany (EU) to Ankara, Turkey (non-EU). Or, travel on a foreign carrier is allowed from Atlanta to Mexico City (non-EU) on a flight that operates from Frankfurt, Germany (EU) to Atlanta to Mexico City (non-EU). Members of the European Union are: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom.
- b. The preferred method of arranging official University business air travel is through [UK Travel](#). Go to [Travel Management Services](#) for additional information and instructions
- 1) The preferred method of paying for official University business airline tickets purchased through UK Travel is with the University of Kentucky Procurement Card.
 - 2) Alternatively, tickets purchased through UK Travel may be charged to a personal credit card.
 - a) Reimbursement will take place after travel is complete.
 - b) The original ticket receipt showing the traveler's name, ticket number, date of issue, name of vendor, complete itinerary, form of payment and amount of the charge, including the service fee, must accompany the travel voucher.
- c. Although the University prefers that all business travel arrangements be made through UK Travel, travelers have the option of using an [alternate vendor](#) if the guidelines listed below are followed.
- 1) A nonrefundable coach airfare is obtained.
 - a) It is substantiated that a favorable airfare was obtained through the alternate vendor by submitting a valid cost comparison from [Concur Travel](#) with the travel voucher. **Failure to submit a valid cost comparison may result in no reimbursement.**
 - b) The cost comparison from Concur Travel must show a listing of itineraries/airfares for the same dates of travel, the same travel destinations, and the same approximate times of departure as shown on the ticket purchased from the alternate travel vendor.
 - c) The cost comparison must be the first page of available itineraries/airfares from Concur Travel, which also shows the search parameters used and the airline matrix across the top of the screen.

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- d) Print from the browser or right-click the mouse to print (do not use the print/email function on Concur Travel) to include all information requested.
 - e) The cost comparison must be printed on the same day the ticket is purchased to ensure comparable fares in the market are documented, and the cost comparison must be electronically date-stamped by the printer to confirm this.
 - f) If an air plus hotel or car "package" was purchased through an alternate vendor, then the appropriate cost comparisons for the air as well as the hotel or car must be secured from Concur Travel.
 - g) For multi-destination foreign travel, the valid cost comparison may be obtained from AAA or Avant Travel full service agents, as booking tools may not offer the best fares for these itineraries.
- 2) The ticket is purchased using personal funds.
 - 3) The original ticket receipt showing the traveler's name, ticket number, date of issue, name of vendor, complete itinerary, form of payment, and amount of the charge, including service fees, is submitted for reimbursement on a travel voucher after the trip is completed.
 - 4) Reimbursement of the alternate vendor's service fees is limited to the service fees established by UK Travel: \$9 for an online ticket; \$29 for an agent-assisted domestic ticket; and \$39 for an agent-assisted international ticket.
 - 5) For additional information regarding the use of alternate vendors, visit the Travel Management Services web site at <http://www.uky.edu/Travel/alternate.html>.
- 2. University-owned vehicle
 - a. Vehicles must be used when available and feasible.
 - b. The traveler must have a [Motor Vehicle Record \(MVR\) Release and Information Form](#) on file with the University's Risk Management Department.
 - c. Mileage on University-owned vehicles will not be reimbursed.
 - 3. Personal vehicle
 - a. The traveler must have a [Motor Vehicle Record \(MVR\) Release and Information Form](#) on file with the University's Risk Management Department.
 - b. The current reimbursement rate for a privately owned vehicle is 55.5 cents per mile as of July 1st, 2011. This rate is based on the [IRS standard business mileage rates](#).
 - c. When using a personal vehicle, the maximum reimbursement for all travel expenses will be calculated as follows:
 - 1) When the destination is less than 400 miles (one way) from the traveler's workstation or residence, expenses incurred while in route to and from the destination are limited to mileage, tolls and subsistence. Lodging expenses will not be reimbursed.
 - 2) When the destination is 400 or more miles (one way) from the traveler's workstation or residence, the maximum reimbursement, including mileage, tolls, lodging and subsistence, is limited to no

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more than the normal expenses that would have been incurred if commercial air had been used.

- a) A [valid airfare cost comparison](#) from [Concur Travel](#) must be submitted with the travel voucher.
- b) The cost comparison must be obtained at least three weeks prior to the departure date of the trip. If the traveler must take a last-minute trip (inside three weeks of the departure date), then the cost comparison must be run on the day it is learned the trip must be made, and this explanation must be given on the travel voucher.
- d. No reimbursement will be paid for travel between home and workstation.
- e. If an employee's point of origin for travel is the employee's residence, mileage will be paid for the shorter mileage between residence and travel destination or workstation and travel destination.
- f. Vicinity travel and authorized travel within the claimant's workstation area must be listed on separate lines on the Travel Expense Voucher.
- 4. Public transportation
 - a. For city travel, employees are encouraged to use buses and subways. Taxi fare may be allowed when more economical transportation is not feasible.
 - b. Receipts are required for amounts over \$10.
- 5. Auto rental
 - a. The traveler must have a [Motor Vehicle Record \(MVR\) Release and Information Form](#) on file with the University's Risk Management Department.
 - b. The most economical car feasible must be rented.
 - c. Insurance for collision or comprehensive damage waiver-deductible
 - 1) Domestic rental vehicles are covered by the University's Actual Cash Value Comprehensive and Collision coverage plan, additional insurance is **not** a reimbursable travel expense.
 - 2) Comprehensive, collision, and liability insurance on vehicles rented outside the United States, including the District of Columbia and U.S. territories such as Puerto Rico and the U.S. Virgin Islands, is a reimbursable expense and University's Risk Management Department recommends that it be obtained.
 - d. The University prefers that rental car reservations be made through UK Travel.
- 6. Privately-owned or charter aircraft
 - a. Private aircraft may be used if it is determined to be advantageous to the University, measured both by travel costs and travel time.
 - b. A written justification must be submitted to and approved by the department head or a designated representative.
- B. Lodging
 - 1. Facilities that provide discounts or special government, commercial or educational institution rates must be used when feasible.
 - 2. Actual lodging expenses will be reimbursed for travel within the 50 United States, the District of Columbia, and U. S. territories such as Puerto Rico and the U. S. Virgin Islands.

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3. Foreign lodging will be reimbursed based upon original itemized receipts up to the amount allowed by the federal government for the location; see [section VI.D.3](#) for instructions on determining foreign lodging rates.
4. State-owned facilities should be used for meetings and lodging if available, practicable, and economical.
5. Reimbursement for lodging may not exceed the cost of a single room rate.
6. An itemized original receipted bill showing a zero balance and method of payment must be attached to the travel voucher for all lodging reimbursements.
7. The University prefers that hotel reservations be made through UK Travel except when conference hotel rates are required to be booked through alternate means.
8. Employees sharing lodging will be reimbursed a pro rata share of the room charge.
9. The University does not pay lodging expenses for an overnight stay within 40 miles of the claimant's official workstation or home.

C. Subsistence

1. Subsistence is reimbursed using per diem rates established by the U.S. Treasury for domestic travel and the U.S. Department of State for foreign travel; see [section VI.D](#) for instructions on determining per diem rates.
2. Receipts are not required for subsistence reimbursements
3. No subsistence is paid for breakfast or lunch unless the claimant's authorized work requires an overnight stay at a location more than 40 miles from the claimant's home and workstation. Lodging receipts or suitable documentation is required.
4. Subsistence for dinner does not require an overnight stay, but the claimant must be in travel status throughout the time frame established for dinner; see the [subsistence chart](#) below.
5. Subsistence payment for a meal requires the claimant to be in travel status for the entirety of the time frame established for that meal by the [subsistence chart](#) below.
6. Subsistence cannot be claimed for meals included in registration fees or otherwise provided at no cost to the traveler as part of the event.
7. Subsistence time frames:

Meal	Begin time	End time
Breakfast	6:30 a.m.	9 a.m.
Lunch	11 a.m.	2 p.m.
Dinner	5 p.m.	9 p.m.

8. An employee attending a function such as a luncheon or dinner meeting may be reimbursed for actual meal cost instead of subsistence when the employee's attendance is required. The employee must submit the receipt for the meal and a memorandum from a supervisor noting claimant's required attendance.

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- D. Per diem rates
 - 1. General
 - a. Rates established by the federal government are used to reimburse subsistence for both domestic (including U. S. territories) and foreign travel.
 - b. Government rates are also used to determine maximum lodging reimbursement for *foreign* travel only. Lodging for domestic travel (including U.S. territories) is reimbursed at actual rates.
 - c. The University does not reimburse the incidental expense amount for either domestic or foreign travel as those expenses are required to be itemized.
 - d. The per diem allowance is based on the traveler's location at midnight each day of travel.
 - 2. To determine per diem amounts for travel within the continental U.S. (CONUS):
 - a. Go to www.gsa.gov/perdiem
 - b. Choose the correct fiscal year for the period traveled; note that the federal fiscal year is from October 1 through September 30
 - c. Click on the state(s) where travel takes place
 - d. Determine the meals and incidental expense (M&IE) rate for the location; the standard CONUS rate noted at the top of the page for each state applies for all destinations not specifically listed in the table
 - 1) To determine the rate per meal for current periods, go to www.gsa.gov/mie and choose the column corresponding with the total M&IE rate determined in the above step
 - 2) Use the Breakfast, Lunch and Dinner amounts as appropriate for the time period
 - 3) To determine rate per meal for prior periods, choose "[Per Diem Files \(Current & Archived\)](#)" then "Meals & Incidental Expenses (M&IE) Breakdown "
 - 3. To determine per diem amounts for travel to foreign countries, Alaska, Hawaii and U. S. territories. (OCONUS)
 - a. Go to <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>
 - b. Use the drop down boxes on the right side under "OUTSIDE CONUS, Non-Foreign Overseas and Foreign" to select the travel location; exclude U. S. military installations
 - c. Click on "CALCULATE"
 - d. To determine meal reimbursement rates
 - 1) Add together the amounts in the "Local Meals" and "Local Incidental" columns for the travel location and season, using "Other" if the location isn't listed; the total is needed for the next step even though the University doesn't reimbursement the incidental expense per diem.
 - 2) To determine the rate per meal, go to the U.S. Department of State at: http://aoprals.state.gov/content.asp?content_id=114&menu_id=81
 - 3) Find the total M&IE rate determined in the above step
 - 4) Use the Breakfast, Lunch, and Dinner amounts as appropriate for the time period

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- e. To determine maximum lodging reimbursement rates for foreign countries, choose the rate associated with the locality and season.

- E. Other reimbursable expenses
 - 1. Registration fees for conferences, workshops and other events
 - a. Generally these should be paid in advance of the trip by procurement card, or by DAV if the procurement card is not an accepted method; see [Section IX.B.](#)
 - b. When the employee pays the fees from personal funds and seeks reimbursement, proof of payment must be attached to the travel voucher.
 - c. Meals included in registration fees must not be included in claims for subsistence reimbursement.
 - d. In all cases, documentation supporting the registration fee and the events covered by the registration fee (e.g. a page from the conference brochure, a copy of a webpage, an agenda showing dates of the event or other item that provides a detailed listing of the items covered in the fees) must be filed with the travel voucher
 - 2. Charges for camping vehicles
 - a. A maximum of \$20 dollars per night for parking and camping charges for camping vehicles will be reimbursed.
 - b. A receipt for parking or camping charges must be submitted with the travel voucher.
 - 3. Parking and tolls
 - a. Actual parking charges will be reimbursed if receipts are submitted with the travel voucher.
 - b. Tolls for bridges and highways will be reimbursed. Receipts are required for out-of-state travel only.
 - 4. Baggage
 - a. Airline charges for checking reasonable baggage will be reimbursed.
 - b. Reimbursement will be made for reasonable charges for delivery of baggage to or from a common carrier, storage of bags and overweight baggage charges if the charges relate to official University business.
 - c. Receipts are required for amounts over \$10 dollars.
 - 5. Tips and gratuities
 - a. Restaurant wait staff gratuities are included in the per diem reimbursement amount and may not be claimed separately. Reasonable tips and gratuities for other services are allowable and must be itemized on the reimbursement voucher. Guidelines are:

Service	Amount
Baggage handling	\$1-\$2 per bag
Housekeeping	\$1-\$3 per night
Shuttle drivers	\$1-\$2 per person
Taxi drivers	15%

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6. Communications
 - a. Telephone charges for necessary official business will normally be reimbursed only if the traveler is not receiving the University allowance for cell phones.
 - b. Incremental expense incurred during international travel for official business calls and data transfer is reimbursable.
 - c. Internet charges will be reimbursed if required to conduct official University business.
 - d. Receipts are required for all reimbursements for communications.
7. Vaccinations
 - a. Vaccination expenses for international travel may be reimbursed if they are required or recommended by the Center for Disease Control (CDC).
 - b. The required and recommended vaccinations for each country may be viewed at <http://www.cdc.gov/travel/destinationList.aspx>.
 - c. Receipts are required for reimbursement.
8. Laundry
 - a. Reasonable laundry expenses may be reimbursed when the trip is seven days or more.
 - b. Receipts are required for amounts over \$10 dollars.
9. Reimbursement of other expenses
Other reasonable business expenses such as visas, copies, and emergency business supplies may be reimbursed with proper documentation.

VII. Nonreimbursable expenses (Not an all-inclusive list)

- A. Items requiring a receipt when one is not attached to the Travel Voucher
- B. The incremental cost for first-class or business-class airfare over coach cost
- C. Additional fees associated with changes to airline tickets for personal reasons
- D. Additional baggage costs incurred for personal items such as golf clubs and skis
- E. Flight, trip or rental car insurance except for foreign car rentals; see [VI.A.5.c](#).
- F. Travel between home and workstation
- G. Automobile expenses such as repairs, towing, and rental fees or mileage for sightseeing or other personal travel
- H. Traffic citations, parking tickets and other fines
- I. Incremental costs for additional person(s) in room
- J. Personal entertainment such as pay-per-view movies in room, sightseeing tours and golf outings
- K. Charges incurred for late checkout or un-cancelled guaranteed reservations (unless justified)
- L. Lodging within 40 miles unless approved **in advance** as an exception to policy by the department head and the President or the appropriate Provost or executive vice president; see Business Procedures Manual [E-1-2](#).
- M. Meals when included in registration fees or provided as part of the event at no cost to the traveler
- N. Meals when claimant is not in travel status for the entire time frame allowed in [Section VI.C.7](#).
- O. Laundry when trip is less than seven days
- P. Airline, car, hotel and corporate card club membership dues
- Q. Personal items and services such as luggage, toiletries, haircuts, phone calls, lost personal property, etc

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- R. Passports
- S. Any other expense considered by the Office of the Treasurer to be excessive or personal in nature

VIII. Special Items

- A. Official guest expenses
 - 1. Guest expenses must be reimbursed by DAV, not a Travel Voucher, and must be in accordance with the University's discretionary policy.
 - 2. Employee meal expenses reimbursed in this manner must not be claimed on the travel expense voucher; see [E-7-10 Discretionary Expenditures](#).
 - 3. The reimbursement DAV and Travel Reimbursement Vouchers for all employees included in the official function must be submitted to Accounts Payable at the same time.
- B. Working meals
 - 1. Breakfast, lunch or dinner meetings when groups of employees in travel status use personal time to conduct University of Kentucky business may be reimbursed by DAV for actual expenses in accordance with [E-7-10 Discretionary Expenditures](#).
 - 2. Employee meal expenses reimbursed in this manner must not be claimed on the travel expense voucher.
 - 3. The reimbursement DAV and Travel Reimbursement Vouchers for all employees participating in the working meal must be submitted to Accounts Payable at the same time.
- C. The President is often required to have extensive and unique contact with the public on behalf of the University. When he/she is performing official duties in such areas as development, alumni and governmental relations (and because their spouse makes an important contribution to the success of these events), the University will pay the spouse's travel expenses with discretionary funds if both the following conditions are met:
 - 1. The spouse attends and contributes to the official function. This includes events when the spouses of the University's guests are expected to be present.
 - 2. The purpose of the travel and the expenses incurred are fully documented.
 - 3. The spouse's travel expenses will be included on the President's travel voucher.
- D. The payment of travel expenses for spouses of other University employees is not permitted unless prior approval for the travel and estimated expenses is granted by the President. Such payments shall be paid from discretionary funds.

IX. Procedures

- A. Advance approval of travel
 - 1. Advance approval is not required to be obtained at the University level but normally is required by individual departments.
 - 2. If a department chooses to use a form for advance approval, a sample is available at <http://www.uky.edu/eForms/forms/advchanc.pdf> .

Reimbursement of Travel Expenses

- B. Advance payment of travel expenses by the University is allowed in the following cases:
 - 1. Business air travel booked through UK Travel may be charged to a University procurement card and charged to the appropriate cost object prior to travel.
 - 2. Lodging deposits may be paid by procurement card prior to travel.
 - 3. Conference registration fees may be paid by procurement card or by DAV if the organization does not accept procurement cards.
 - 4. Employees using personal funds for advance payments may only be reimbursed after the trip takes place.

- C. Reimbursement of travel expenses
 - 1. The [University of Kentucky Travel Expense Voucher](#) must be used to report all expenses incurred for a trip and to request reimbursement for expenses that were paid from the traveler's personal funds. Detailed instructions for completion of the voucher are included on the form.
 - 2. Expenses of only one employee may be included on a single voucher.
 - 3. A voucher must be prepared in the following circumstances:
 - a. Single trip with overnight stay
 - 1) Travel vouchers must be completed immediately upon return from trip.
 - 2) Vouchers must be received in Accounts Payable for processing no later than 30 calendar days after the date of return or in accordance with [Section IX.C.4](#) below for travel occurring at the end of the fiscal year.
 - b. Multiple trips with or without an overnight stay by frequent travelers
 - 1) One travel voucher may be used to report multiple trips, including trips with an overnight stay.
 - 2) The voucher must be received in Accounts Payable for processing no later than 30 calendar days after the date of return from the first trip or in accordance with [Section IX.C.4](#) below for travel occurring at the end of the fiscal year.
 - 3) Reimbursement for multiple short trips involving mileage only may be deferred for up to six months or until the reimbursement totals \$100, whichever occurs first; however, travel occurring at the end of the fiscal year must be reimbursed in accordance with [Section IX.C.4](#) below.
 - 4. Fiscal year-end closing policy
 - a. In accordance with Business Procedure E-10-1 Fiscal Year-End Closing – Accounting Transactions, expenses for all travel taken through June 30 of each year must be recorded in the appropriate accounting year using a reimbursement voucher or, in the case of a trip spanning fiscal years, an accrual document.
 - b. Vouchers must be submitted or accruals requested by the published deadline.
 - 5. In accordance with [Section E-1-2](#) of the Business Procedures Manual, travel expense vouchers received in Accounts Payable after the 30-day deadline will be returned to the originating department unless accompanied by a [Request for Exception or Change to Business Procedures](#) approved by the Office of the Treasurer. Requests for exception should be rare.

Reimbursement of Travel Expenses

- a. The request must include a detailed description of the reason for the delay in submission and the procedures that have been put in place by the department to avoid recurrent exceptions to procedure.
 - b. The exception request must be completed by the traveler; approved by both the Business Officer and the Dean or Department Head; and forwarded to treasurer@uky.edu.
 - c. If approved, the Office of the Treasurer will return the form to the department electronically to be attached to the Travel Expense Voucher.
 - d. Per IRS accountable plan regulations, the Office of the Treasurer may deny requests for reimbursement received more than 60 calendar days after return from the trip or include reimbursement on the employee's W-2 as taxable income.
6. Currency exchange
Foreign expenses must be submitted in U.S. Dollars using the exchange rate(s) in effect at the time of travel.
- a. If the U. S. Dollars are exchanged for foreign currency, the exchange rate listed on the receipt can be used to convert expenses for the trip. Attach the receipt to the voucher as documentation.
 - b. OANDA.com may be used as a resource to obtain historical foreign exchange rates. The traveler may use the average rate for the travel period or the daily rate. Print and attach the page to document the exchange rate used.
 - c. If expenses are charged on a credit card, the credit card company converts the expenses and that rate should be used if known at the time the travel voucher is submitted.
7. Original receipts for all expenses must be attached except for per diem subsistence reimbursement and miscellaneous expenses of less than \$10.00. See [section VI](#).
8. Attach to the Travel Expense Voucher copies of documentation for any expenses related to the trip that were purchased on a procurement card. See the [Procurement Cardholder Manual](#) for specific documentation requirements.
9. For conferences, workshops and other events, a page from the brochure or website or an agenda showing dates of the event and a detailed listing of items (meals, banquets and other activities) included with the registration fee must be attached.
10. Vouchers must be signed by the employee (may not be delegated) and approved by the employee's supervisor. Individual units may also require additional approvals such as the business officer, department administrator, and department head.