

Travel Policy

Overview

Introduction

This policy has been established to provide standards that ensure safe and economical University travel while maintaining the necessary controls, accountability, compliance with applicable federal and state laws, and administrative efficiency.

This policy is designed to comply with the accountable plan rules of the Internal Revenue Service (IRS).

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Travel Policy Introduction

Objective

To ensure that all official University business travel expenses, both domestic and international, are properly approved, reported, and reimbursed in accordance with all federal and state regulations.

Scope and Exclusions

This policy impacts all persons (i.e., staff, faculty, administrative officers, non-employee guests, prospective employees) traveling on official University business.

Policy

The University will pay for ordinary and necessary business-related travel expenses in accordance with IRS regulations and government travel regulations. The University does not fund, or temporarily finance, expenses for travel sponsored by a non-University entity. Travelers are responsible for substantiating travel expenses in an accountable and ethical manner, and to plan travel in such a way as to reasonably minimize the cost to the University.

Non-exempt employees MUST be paid for travel time. Contact [Payroll](#) for more information.

Campuses, schools, or departments may adopt more specific or restrictive travel procedures. It is recommended that travelers review campus, schools, and department policies if restrictive guidelines apply. Furthermore, Sponsored Programs and Grants may also have more restrictive travel requirements. In these cases, the more restrictive policy governs.

Note: This policy is based on IRS guidelines, unless otherwise noted.

Travel Expenses

IRS Regulations for Accountable Plans

For travel-related reimbursements to be considered non-taxable, the University can reimburse only substantiated ordinary and necessary traveling expenses for individuals traveling away from their tax home. All four of the following must be met:

- There must be a business purpose for the expense,
 - The business purpose for expenses must be adequately documented,
 - The traveler must substantiate the expenses within a reasonable amount of time, and
 - The traveler must return to the employer any amount advanced in excess of substantiated expenses (The University requires that any excess be paid to the University no more than ten (10) business days of return from travel).
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Authorized Expenses

Examples of expenses authorized by the University as a travel business expense include but are not limited to:

- All travel-related expenses (e.g. airfare, conference fees, car rentals and fuel, hotels, meals, taxis, bridge tolls, parking fees, etc.)
 - Alcohol (within reason)
 - Gratuity (eg: taxi, meals, etc.)
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Excluded Expenses

Examples of expenses deemed as personal by the University and therefore are not reimbursable include: (Please note that this list is not exhaustive)

- Dependent care services
 - Travel insurance (unless approved in advance by a Dean or Vice President)
 - Theft of personal items, loss of personal funds, damage or loss of personal luggage and effects
 - Personal entertainment (including in-room services, video rentals, barbering services, spa services, health club/recreational club fees, etc.)
 - Dry cleaning
 - Personal hygiene products
 - Parking or traffic violations
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Payment/ Reimbursement

The University pays for travel expenses with the following methods:

- Reimbursement on **Authorization for Payment** form,
 - University-issue ProCard, or
 - Advances, not to exceed full amount of the department authorized travel expense
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Combined Business & Personal Travel

In the event University business-related travel is combined with personal travel, the traveler is required to split the costs between business and personal purposes and claim reimbursement only for ordinary and necessary University business-related travel expenses.

Note: For International combined business and personal travel, please see Foreign Travel.

Travel Meals & Lodging

Travel Meals The University reimburses for meals that are not otherwise provided (e.g., business lunches, meals included in conference fees, etc.). When reimbursing meals and incidentals, the University uses the actual expense method or the per diem method. Travelers who own a ProCard are required to pay for meals with the ProCard. Travel meal expenses may be reimbursed if they are properly substantiated and do not exceed the GSA guidelines <http://www.gsa.gov>.

Individuals, who use the actual expense method or a University ProCard for meals and incidentals, are not to exceed the GSA per diem allowances for that city.

Substantiation To properly account for travel meal expenses, the traveler must substantiate transactions by turning in documentary evidence, such as restaurant receipts, canceled checks, or bills. Documentary evidence is considered adequate to substantiate expenses if it shows the amount, date and time of transaction, name of establishment and itemization of charges. Restaurant receipts should itemize the number of people (or meals) served. The business purpose and names of those attending should be provided with the documentation.

Individuals using a University ProCard to purchase meals must provide both a restaurant receipt and a ProCard receipt with the above criteria and are required to address the following on JP Morgan Chase Bank when reconciling expenses online...

- Who: this should include ProCard owner as well as all attendees who's meal was purchased on a ProCard
- What: describe the event such as a group luncheon, a staff dinner, etc.
- When: date(s) that show when meal(s) were purchased using a ProCard
- Where: location(s) where the ProCard was used to purchase meals
- Why: this should explain why the meal(s) serve a business purpose

If the individual is not able to supply adequate documentary evidence, they may prove their expenses by completing the [Lost/Missing Receipt Form](#) or by providing:

- A written statement that includes the amount, date(s) of transaction/lodging, place, and description of expenses, AND
- Other supporting evidence that is sufficient in proving expenses such as a credit card statement or canceled check.

By signing the written statement, the individual is acknowledging that the information contained is true and accurate and meets the documentary evidence requirements. (See Completed Trips & Delinquent Travel Advances on page 11 for more information.)

External Grants Per Sponsored Programs, travelers using external grants must provide itemized receipts when substantiating travel expenses. For more information, contact Sponsored Programs.

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Travel Meals & Lodging, Continued

Per Diem

Instead of substantiating actual meal and incidental expenses (i.e. tips) for travel, the traveler may use a per diem rate. Per diem rates vary by city and are for a full 24-hour day. Per Diem rates are found at <http://www.gsa.gov>. The traveler cannot use both the per diem and actual expenses (including ProCard) method for meals during the same trip. The University does not require prorating of per diem on travel days, but it is permitted.

Modified Per Diem Rates

Departments may choose to use lower per diem rates than those published by <http://www.gsa.gov>. However, departments must notify the traveler of the reduced rate in advance of travel and include an explanation of the reduced rate when requesting travel expense reimbursement.

Lodging

The University will reimburse for the actual cost of reasonably priced, single rate rooms when traveling on official university business. Travelers must meet the sleep and rest rule to qualify for lodging reimbursement. (*See Definition: Traveling Away from Home*).

Lodging in Private Dwelling

When lodging with a friend or relative while on official University business, a non-cash gift (e.g., flowers, groceries, restaurant meal, etc.) may be provided to a host. The actual cost of the gift cannot exceed \$75 per trip and must be properly substantiated.

Note: Only one gift, not to exceed \$75 per trip, may be reimbursed.

Personal Timeshare

The traveler may choose to use a personal timeshare for lodging if business travel destination is in same location, however, the University will not reimburse the traveler for the value of their personal timeshare.

Travel by Air

Frequent Fly Miles & Other Promotional Benefits

The University permits employees to retain promotional benefits such as frequent flyer miles, "points," or other promotional benefits directly associated with the purchase of University travel. While these benefits may be used to upgrade from coach or economy class to first class travel or to pay for University-related business travel, the University will not reimburse the traveler for the cash value of these upgrades.

First Class Travel Upgrade

The University does not pay or reimburse the cost of first class travel. While individuals may choose to travel first class, the University will pay only up to the cost of "basic" coach or economy class, not economy plus or business class travel. Any exceptions require written approval, in advance of travel, of the President or Vice President/Provost of the traveler's respective Division.

If a traveler decides to use a higher class than the one approved, the traveler is required to pay the difference between the coach or economy class and the higher class. The funding source (i.e., accrued airline miles, personal funds, etc.) for the difference must be documented and attached to the **Authorization for Payment** form.

Other Upgrades & Convenience Perks

Supervisors may authorize employees to use other convenience perks, such as Early Bird Check-in or Extra Leg Room, when traveling as long as they do not exceed a maximum of \$25 per trip.

Airline Clubs

The University does not pay, or reimburse, employees for membership dues to airline clubs. Exceptions require approval from the Vice President for Business and Finance and may only be considered if an employee's job responsibilities include a significant amount of air travel.

Fly America Act

Under the Fly America Act, Title 49 U.S. Code § 40118, any air travel funded by the US Government (i.e., grants and contracts) requires the use of certified US air carriers. Exceptions to this act require additional approval and must fall under one of the following:

- Travel by US carrier would delay or extend travel time by 24 hours or more.
- US carriers do not offer a nonstop service between departure location and destination.

Note: US carriers must be used on every portion of the trip where service is provided unless using a US carrier would:

- Increase aircraft changes outside the US by two or more days; or
 - Extend travel time by 6 hours or more; or
 - Require a layover delay of 4 hours or more.
 - A third party will reimburse the full cost of transportation (i.e., foreign government or international agency).
 - The US Government entered into a bilateral, or multilateral, Airline Open Skies agreement with a foreign country. More information on Airline Open Skies Agreements can be found at the [U.S. General Services Administration](#).
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Travel by Automobile

Overview

In some cases, travel by automobile may be more advantageous for both the traveler and the University. However, when a traveler prefers travel by automobile, prior approval must be obtained when air transportation is a more economical mode of transportation. Reasonable costs of surface transportation (meals, lodging, parking fees, mileage, tolls, etc.) may be reimbursed; however, these costs shall not exceed the price of the coach or economy class airfare plus other business related transportation.

Note: If two or more persons share a private vehicle for business purposes, only the vehicle owner may claim mileage reimbursement.

Mileage

The University will reimburse travelers for business related mileage. Mileage calculations should begin from traveler's campus location unless their family home is closer to the destination or the travel distance is less than their normal work commute. Commuting miles are not reimbursable. To drive on University business in a university-owned vehicle or privately-owned vehicle, the driver must be cleared by Risk Management prior to travel by submitting a one-time [DMV Authorization Form](#). Drivers, who are deemed unclear to drive by the university, are prohibited to use university-owned or privately-owned vehicles for business purposes, nor shall any reimbursement be made.

Traveling to and from Other Campuses from Tax Home

Employees traveling to and from campuses from their tax home during regular business hours are able to request reimbursement for mileage, as travel is business related. (Example: The employee's tax home is the Stockton campus and the employee is required to travel to and from the March Lane, San Francisco or Sacramento campuses. This is considered business related mileage and is reimbursable to the employee.)

Traveling to Business Destination from Family Home

When traveling directly from the traveler's family home to a business destination, if the drive is less than their normal commute to and from home and the employee's tax home, no reimbursement is allowed. (Example: The employee's family home is Elk Grove, CA, the employee's headquarters or tax home is University of the Pacific, Stockton, CA. The employee travels from family home to a conference held in Sacramento, CA. The employee's normal commute to the Stockton campus is approx. 30 miles each way; whereas the business travel commute to Sacramento is approx. 12 miles each way. No mileage reimbursement is allowed for this travel.)

Standard Mileage Rate

The University will pay a standard mileage rate for University-related travel by personal automobile based on actual driving distance using the most direct route. The standard mileage rate used by the University is the rate used by the [U.S. General Services Administration](#) for private occupancy vehicle (POV).

Note: The traveler is not required to submit results of MapQuest or similar query to substantiate driving distance. However, the traveler and the supervisor approving the expenses are responsible for the accuracy of the miles reported on the reimbursement request.

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Travel by Automobile, Continued

Travelers with Physical Disabilities A traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard mileage rate referenced above. However, if the traveler incurred higher than standard operating costs, the traveler must attach a statement to the **Authorization for Payment** form certifying that he or she incurred higher operating costs. The actual fixed and variable costs must be specified in the statement. The supervisor that approves the expense is responsible for documenting the traveler's need to use such a vehicle.

Rental Automobiles Rental vehicle charges may be reimbursed when renting is more beneficial than other forms of transportation. The University will reimburse charges for a compact or economy model, up to a mid-sized standard vehicle. When reasonably possible, advance reservations for automobile rentals should be made. Use of an upgraded vehicle requires additional approval by direct supervisor unless the upgrade is at no additional cost to the University.

Insurance The University's automobile insurance provides coverage for a vehicle rented on behalf of the University. If the traveler chooses to obtain additional insurance for a rented vehicle, the cost will not be refundable to the employee by the University. The coverage will be excess over the insurance for personal vehicles used while traveling on University business. Faculty and staff are personally liable for physical damage to their vehicle while traveling on University business. There is no insurance coverage for faculty and staff renting a vehicle on behalf of the University and using the rented vehicle for personal use. If traveler is combining business and personal travel, it is their responsibility to get insurance when the trip becomes personal.

Miscellaneous Automobile Expenses The following expenses shall be reimbursed when incurred during official business travel and have been properly substantiated:

- Charges for ferries, bridges, tunnels, or toll roads, FasTrak
- Reasonable day parking fees when traveling away from employee's headquarters
- Reasonable night parking fees when traveling away from employee's headquarters (not reimbursable if free parking is available)

The following expenses are not reimbursable unless traveler has obtained prior approval:

- Valet charges (in excess of reasonable parking fees unless required by the hotel, conference center, etc.)
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Other Forms of Transportation

**Local Public
Transportation,
Shuttle Service,
and Taxi**

Local public transportation fares shall be allowed. The cost of shuttle services to and from the airport or railroad station, plus reasonable tips, is allowable to the extent such services is not included in air or rail fares. Taxi fares, including tips, shall be allowed only when the use of public transportation or airport shuttle service is impractical or not available.

Motorcycle

Motorcycles shall not be authorized for use on official University business, nor shall any reimbursement be made for the use of such vehicles.

Rail or Bus

Rail or bus transportation may be used when required by the destination or by business necessity.

**University
ZipCar**

ZipCar vehicle charges are allowable for University business when more beneficial than other forms of transportation. The University will reimburse charges for a compact or economy model, up to a standard sized vehicle. Use of an upgraded vehicle requires additional approval unless the upgrade is at no additional cost to the University. The use of ZipCars is not restricted to ZipCars located at the Stockton campus but rates outside of the University are subject to public rates. Any associated annual ZipCar membership fees should be substantiated for business use at renewal.

Travel Procurement

ProCard Holders

Travelers must utilize the University-issued ProCard program, if a cardholder, when incurring travel expenses. If traveler does not own a University ProCard, they are to consult with their department's Business Manager to discuss payment arrangements. Approved travel expenses (e.g., airfare, lodging, etc.) should be purchased using a University ProCard.

Note: See ProCard Policies and Procedures for additional information.

Non-ProCard Holders

Non-ProCard holders can request a travel advance by submitting an **Authorization for Payment** form to Accounts Payable no later than 15 days prior to departure. Once processed, advances will be dispersed no more than 30 days before start date of travel. Advances are not to exceed full amount of the department authorized travel expenses and must be substantiated within ten (10) business days of return. Advances are for payment of travel expenses in connection with official University business when such expenses, exclusion of transportation costs, are expected to be \$50 or more.

Note: The employee accepting a travel advance is liable for money received and in the event a trip has been cancelled or the funds become lost, the employee must reimburse the University.

Completed Trips Reporting & Delinquent Travel Advance Reimbursement

Advance Outcomes

Please refer to one of the following scenarios:

If ...	Then ...
Business Expenses = Advance	Traveler must submit a Journal Entry form with attached original receipts to Financial Reporting within ten (10) business days to substantiate actual expenditures.
Business Expenses < Advance	The traveler must reimburse the University by submitting a completed Cashier Deposit Form to the Cashiers Office as well as a Journal Entry form for the portion of the advance used, to cover business expenses, within ten (10) business days upon return of trip.
Business Expenses > Advance	The traveler must submit an Authorization for Payment form within ten (10) business days, which includes advance amount and detailed business expenses. Traveler will be reimbursed for difference of actual expenses subtracted from advance.
Trip was Cancelled	<p>The traveler must reimburse the University by submitting a Cashier Deposit Form to the Cashiers Office within five (5) business days of cancellation.</p> <p>The traveler is obligated to use any credit generated on a cancelled trip (ie: airline points) for their next business-related trip. Lost funds due to cancellation or postponement shall be reimbursed by the traveler unless they can reasonably explain why failure to recover funds was beyond the traveler's control.</p>

Note: All advances in excess of business expenses, unsubstantiated and delinquent reporting of travel advances will be treated as taxable income and reflected on the employee's calendar year end W-2 which is subject to withholding and payment of income, social security, Medicare and FUTA taxes.

Domestic Travel

Travel for Less than 30 Days

Travel within the Continental US (CONUS) of less than 30 days may be reimbursed based on the actual expenses incurred for meals and incidentals (M&IE), lodging or the employee can choose to use a per diem, but must use a ProCard and not per diem, if they are a cardholder. The traveler cannot use both the per diem and actual expenses method for meals and incidentals during the same trip. All lodging fees must be substantiated by original itemized receipts and must be reasonable for the region of travel.

Note: Travel within Alaska, Hawaii, and US territories and possessions Outside Continental US (OCONUS) should be reimbursed using the non-foreign locality per diem rates as published by the [Department of Defense](#) and not US General Services Administration.

Travel for More than 30 Days

Based on Federal Trade Regulations, Continental US (CONUS) travel of more than 30 days will be reimbursed up to 55% of the applicable daily per diem rates as published by the [US General Services Administration](#). If costs are in excess of 55%, documentation will be required. Lodging taxes, not included in CONUS per diem rates, may be reimbursed.

For travel lasting more than 30 days, traveler is responsible for seeking long-term accommodations. OCONUS travel of more than 30 days will be reimbursed up to 55% of the applicable non-foreign locality daily per diem rates as published by the Department of Defense.

Travel that Exceeds One Year

If travel is indefinite, or exceeds one year, traveler's destination in a single location becomes their new tax home and travel expenses are NOT deductible. Income, travel advances and travel reimbursements received during indefinite travel will be treated as taxable income. However, moving costs may be reimbursed per the University's Moving Expenses policy.

Note: For more information, please contact the [Controller's office](#) for details.

Foreign Travel

International Travel Form

All University faculty and staff traveling internationally are required to submit an International Travel Form to Risk Management and to their respective VP/Dean or Provost within 15 days prior to departure. Please click [here](#) for more information.

All University business travel must be authorized by the person(s) with delegated authority prior to travel. It is recommended that supervisors discuss all necessary travel arrangements, including budget, with travelers prior to travel.

International Programs and Services

All University students interested in studying abroad as part of an Education Abroad Program please visit the [International Programs and Services](#) website, for more information.

International Group Travel

Faculty and staff who plan international academic and volunteer group travel arrangements on behalf of University of the Pacific are required to contact International Programs and Services and Risk Management to discuss insurance coverage. Employees, who are traveling independent of the University, are not required to do so and will not be covered by the University's insurance.

Travel for Less than 30 Days

The policies for domestic travel are the same for foreign travel of less than 30 days; however, per diem shall be reimbursed according to federal maximum foreign per diem rates as defined by the [Department of State](#). Foreign per diem begins when traveler reaches foreign destination and ceases upon departure of foreign destination. The same is true when traveling to multiple foreign destinations, per diem for the first destination begins when traveler reaches first destination and ceases upon departure, per diem for second destination begins when travel reaches second destination and ceases upon departure, etc.

Due to extenuating circumstances, it may not be realistic to claim per diem when traveling abroad. When claiming actual expenses, the traveler must document circumstances and substantiate meal and incidental expenses (i.e., provide receipt documentation). However, reimbursement for actual expenses must not exceed 300% of the applicable per diem rates.

Travel for More than 30 Days

For foreign travel lasting more than 30 days, traveler is responsible for seeking long-term accommodations. Reimbursement for per diem may be authorized up to 55% of the appropriate federal daily per diem rates.

To calculate daily lodging per diem, divide the actual monthly lodging cost by the number of days of occupancy. The following recurring expenses may be included in the lodging cost:

- Rental of a furnished residence.
 - Utility fees.
 - Basic telephone charges.
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Foreign Travel, Continued

Travel the Exceeds One Year

If travel is indefinite, or exceeds one year, traveler's destination in a single location becomes their new tax home and travel expenses are not deductible.

Income, travel advances and travel reimbursements received during indefinite travel will be treated as taxable income. However, moving costs can be reimbursed per the University's Moving Expenses policy.

Reimbursement for indefinite travel can be increased up to 150% of travel expenses to compensate for additional federal and state income taxes and employment taxes owed by the employee.

Currency Conversion

Travelers are encouraged to include a currency converter report when submitting paperwork for reimbursement for foreign travel. It is recommended to use Oanda.com for currency conversion.

Combined International Business and Personal Travel

Based on IRS regulations regarding combined business and personal expenses for foreign travel, all expenses are deductible and there are no taxable income issues if there are less than seven (7) days of travel (not including the day traveler leaves and returns). If the foreign travel is longer than seven days, the trip can be considered entirely for business if the employee can establish that:

- Less than 25% of the total time is spend on personal activities
 - A personal vacation was not a major consideration, even if the employee has substantial control over arranging the trip
 - The employee did not have substantial control over arranging the trip
 - The employee was reimbursed or paid a travel expense allowance, or
 - The employee was not related to employer, or
 - The employee was not a “managing executive” (someone who has the authority and responsibility to decide on the need for business travel without being subject to the veto of another)
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Non-University Travelers

General

Prior approval by the appropriate dean or director is needed to fund travel expenses incurred by a non-University traveler. Individuals, who are not affiliated with the University, are NOT able to request a per diem. All expenses must be clearly outlined by campus, school, or department prior to agreed start date of the non-university traveler.

Prospective Employees

Travel expenses incurred by prospective employees may be reimbursed. Reimbursements for authorized ordinary and necessary travel expenses incurred during the recruitment process are not taxable to the prospective employee.

Travel expenses incurred by a prospective employee's spouse/family may not be reimbursed, unless the spouse and/or family are required to travel as part of the prospective employee's recruitment. If the University decides to pay for the travel expenses of a prospective employee's spouse/family, those expenses may be taxable and subject to reporting on Form W-2 or 1099.

Note: Once an offer of employment is accepted the recruitment process ends and travel expenses are considered Moving Expenses.

Volunteers

Prior approval by appropriate department supervisor is needed to fund travel expenses incurred by volunteers, both employees and non-employees.

Spousal/ Domestic Partner Travel

In general, the expenses of a spouse accompanying the business traveler are not reimbursable and therefore not funded by the University, although some exceptions apply.

Using the **Spousal/Domestic Partner Travel/Event Attendance Justification Form**, an exception may be granted if the spouse who attends a function is considered to have a bona fide business purpose. The spouse will be considered to have a bona fide business purpose if the spouse has a significant role in the proceedings or makes an important contribution to the success of an event. For example, protocol or tradition dictates when the participation of a high-level official's spouse is required at official University functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events, and community events.

If a spouse does not meet the above conditions, or only performs incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Therefore, such expenses are taxable to the employee and may not be reimbursed under this policy.

Reasonable steps should be taken to reduce the cost of spousal travel. The **Spousal/Domestic Partner Travel/ Event Attendance Justification Form** should be provided with the Authorization for Payment form or Procard Statement to clearly show that the spouses' expenses were for a bona fide University business purpose (e.g., an event or meeting agenda, letter of invitation requesting that the spouse attend the meeting or event, etc.).

Travel Definitions

Definitions

Term	Definition
Bona fide	Conducting substantive business functions essential for the University employee to fulfill his/her business purpose for the University. These functions account of the majority of travel time.
CONUS	The 48 states that make up the continental United States.
Most Direct Route	The most direct route avoids side-trips not of a business nature and is calculated from the University to destination or from tax home to destination, whichever is less.
OCONUS	Areas outside the continental United States (i.e., Alaska, Hawaii, and United States territories and possessions).
One Day Trips	Generally, trips of 50 miles or less (one way) from tax home. These generally do not qualify for lodging expenses as they do not meet the sleep and rest rule (see definition <i>Traveling Away from Home</i>). Additionally, meals consumed during these trips do not qualify for per diem; however, they may qualify as entertainment expenses.
Ordinary and Necessary	An ordinary expense is one that is common and accepted in the field of higher education. A necessary expense is one that is helpful or required and appropriate for the University's business.
Per Diem	Per diem rates vary by city and are for full 24-hour days. Per diem rates are found at http://www.gsa.gov . Per diem rates are to be used only when traveling abroad and when actual expense method is not reasonable. Prior approval required.
Standard Mileage Rate	The standard mileage rate is a rate used in lieu of all actual automobile expenses such as fuel and lubrication, towing charges, physical damage to vehicle, repairs, replacements, tires, depreciation, wear and tear, insurance, etc.
Subsistence Expenses	Charges for lodging and meals and necessary incidental expenses incurred while on travel status.
Tax home	The city in which your regular place of business is located regardless of where you maintain your family home.
Travel Expenses	An ordinary and necessary business expense of traveling away from employee's home, business, profession or job. Expenses include but are not limited to: <ul style="list-style-type: none"> • transportation (airplane, train, bus, automobile, taxi, etc.) • lodging, meals and tips • parking, bridge tolls, shipping • meeting/conference registration fees
Traveling Away from Home	You are traveling away from home if (both tests must be met): <ul style="list-style-type: none"> • You are away from your tax home substantially longer than a day's work, and • You need sleep or rest to meet the demands of your work while away from home (sleep and rest rule). An overnight stay is required before an expense can be considered a travel expense with exceptions to mileage, tolls, parking, and meals on the day of travel.

Resources

Department Contacts

Department	Contact
Controller's Office	(209) 946-7372
Risk Management	
Accounts Payable	(209) 946-2156 / accountspayable@pacific.edu
Purchasing	(209) 946-2206 / purchasing@lists.pacific.edu
Payroll	

Related Policies and Procedures

University Policies and Procedures	Federal and State Resources
ProCard Policies and Procedures (Purchasing)	IRS Publication 463 "Travel, Entertainment, Gift, and Car Expenses"
Moving Expenses (Controller's Office)	IRS Publication 535 "Business Expenses"
	IRS Publication 15 "Employer's Tax Guide"

University Forms

- International Travel Form
- Spousal/Domestic Partner Travel/Event Attendance Justification Form
- Authorization for Payment Form
- Journal Entry
- (Risk Management) Federal and State Forms
- Wage and Form Statement (Form W-2)

Effective Date(s)

6/1/14

Frequency of Review

TBD - Time between revisions/review of policy unless changes in law or university policy require immediate update

Signature/Date of Approval

TBD