

The Ohio State University Travel Policies

SECTION 1: Introduction

OVERVIEW

It is the policy of The Ohio State University to reimburse faculty, staff, students and guests for reasonable and necessary expenses incurred in connection with approved travel on behalf of the University. The University strongly encourages use of travel discounts and University's Motor Pool and Charter Bus services when making travel arrangements. Additional information about these services can be provided by the Travel Office.

An individual is considered in travel status when traveling on official business for The Ohio State University whether or not expenses are to be reimbursed.

All University travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. University reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in the travel policies, the most conservative course of action should be adopted or the Travel Office should be consulted for consultation and guidance.

Business travel policies are aligned with the University's Accountable Plan as required by the IRS. All business related travel paid with University funds must comply with University Expenditure Policies, University Procurement Card Business Rules and Human Resource Policies. University funds are defined as general funds, earnings operations, restricted funds, agency funds and discretionary funds and apply to all College and Vice Presidential areas. Additional restrictions may apply to expenditures charged to sponsored projects administered by the OSU Research Foundation. Deans and Vice Presidents may choose to have more restrictive policies within their areas, as long as such policies are documented.

AUTHORIZATION AND RESPONSIBILITY

Travel for University faculty, staff and students must be authorized in advance. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Upon completion of the trip, and within 60 days, the traveler must submit a Travel Reimbursement form and supporting documentation to obtain reimbursement of expenses.

Departmental administrators are required to review expenditures and withhold reimbursement, if there is reason to believe that the expenditures are inappropriate or extravagant.

An individual may not approve his/her own travel expenses. Travel expenses must be approved by the individual designated to approve these types of transactions or by the Dean/Vice President as appropriate. Travel expenses for Deans and Vice Presidents must be approved by the Senior Fiscal Officer when the travel occurs and will be reviewed annually by Internal Audit.

In all instances, an approved Application for Leave form or similar document must be on file.

SECTION 1: Introduction *(continued)*

PERSONAL FUNDS

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. See Section II – Travel Expenses/Processes for details. The University reserves the right to deny reimbursement of travel related expenses for failure to comply with University policies and procedures.

University employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of prospective employees, students, guests or colleagues. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs.

TRAVEL INCENTIVES

University travelers may accrue frequent flyer miles for University-related travel. In accordance with the State of Ohio Ethics Commission rulings, these accrued miles must be used for University-related business travel. If a traveler chooses to use frequent flyer miles in connection with University business, it is his/her responsibility to keep track of the accrual/usage for auditing purposes. Hotel points, rental car company enticements and other inducements in connection with University related travel are prohibited.

VACATION IN CONJUNCTION WITH BUSINESS TRAVEL

In cases where vacation time is added to a business trip, any cost variance in airfare, car rental and/or lodging must be clearly identified on the Travel Request form. The University will not pre-pay any personal expenses with the intention of being “repaid” at a later time, nor will any personal expenses be reimbursed.

EXCEPTIONS

Occasionally it may be necessary for travelers to request exceptions to University Travel Policies. Requests for exceptions must be made in writing and approved by the Dean or Vice President before the exception occurs. Exceptions related to Dean’s or Vice President’s expenses must be submitted to the Senior Vice President for Business and Finance for approval. In most instances, the expected turnaround time for review/approval is 48 hours.

Documentation approving exceptions must be forwarded to the Travel Office along with the Travel Request form. A log of these exceptions, including the purpose and rationale for granting the exception, must be maintained at the College/VP level and will be subject to annual review by Internal Audit.

SECTION II: Travel Expenses/Processes

GENERAL INFORMATION

Each authorized business trip for faculty, staff, students and guests is identified with a unique tracking number. This authorization number (“T” number) must be obtained prior to making any travel arrangements.

The “T” number is automatically assigned for departments that use the on-line travel system to process Travel Request forms. Departments that use paper forms must send the Travel Request form to the Travel Office for the “T” number to be assigned. The “T” number must be shown on all receipts, regardless of the payment method. Reimbursements without a pre-established “T” number will not be processed.

Exception to this policy: “T” numbers are not required for reimbursement of personal vehicle mileage if this is the only expense associated with the trip. Mileage reimbursements are submitted on a Travel Reimbursement form.

If departments choose to track mileage expenses for employees who frequently travel to counties within the State of Ohio, the Travel Office can establish a blanket “T” number at the department’s request.

TRAVEL RELATED EXPENSES THAT MAY BE PRE-PAID

In advance of the travel, the University may issue pre-payments for airfare, rail transportation, vehicles from the motor pool, motor coach charters, conference registration fees, and cash advances for University faculty, staff and students. Applicable policies and methods of payments for these pre-payments follow.

1. Airfare – Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Airfare may be pre-paid by the Travel Office through the University’s designated agencies. Benefits of booking travel through the designated agencies include:

- access to itineraries in the event of emergencies;
- airline discounts;
- assistance with group travel and group discounts;
- lower service fees; and
- familiarity with the University’s travel policies.

Travelers are encouraged to book flights 30 days in advance to avoid premium airfare pricing. First class tickets are not reimbursable.

Coach class or economy tickets must be purchased for domestic or international flights (defined as flight time totaling less than 5 consecutive hours – excluding layovers). A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.

A less than first class ticket (i.e. business class) may be purchased at the department’s discretion for domestic or international flights (defined as flight time exceeding 5 consecutive hours – excluding layovers).

SECTION II: Travel Expenses/Processes *(continued)*

TRAVEL RELATED EXPENSES THAT MAY BE PRE-PAID (continued)

1. Airfare continued – Airfare may be purchased with a Plus PCard, Airfare Only PCard or through the on-line Travel System. PCard receipts and the PCard reconciliation panels must show the applicable “T” number.

2. Rail Transportation– The University will pre-pay rail transportation providing the cost does not exceed the cost of the least expensive airfare. A Plus PCard or the on-line Travel System may be used to make this purchase. PCard receipts and the PCard reconciliation panels must show the applicable “T” number.

3. University Motor Pool – For approved travel by automobile, the University’s Motor Pool should be used whenever possible. Benefits of the Motor Pool include:

- Competitive pricing established at the beginning of each fiscal year eliminates price hikes during peak seasons.
- Interdepartmental billing provides a convenient payment method.
- Gas cards are supplied with each vehicle.
- Roadside assistance is available in case of emergency.
- Vehicles are picked up and dropped off at a convenient campus location. A drop box is available for late/early returns.
- No additional charge for drivers under the age of 25 or for multiple University personnel driving the vehicle.
- Daily rates include Collision Damage Waiver (CDW), Personal Accident Insurance (PAI), Supplemental Liability Protection (SLI) and Loss Damage Waiver (LDW). Drivers should be aware of the extent of coverage (if any) provided by his/her automobile insurance company for travel that is business or not personal in nature.
- Drivers can be provided to operate larger vehicles such as vans or box trucks.

Parking fees, tolls and other incidental costs associated with the vehicle usage are not covered by the rental agreement.

Information about these services can be found at <http://www.tp.ohio-state.edu/motorpool/index.shtml>.

4. Charter Bus Service

The University’s Charter Bus Service should be used whenever possible for approved travel that requires bus transportation. Vehicles that accommodate 9 to 47 passengers are available.

Benefits of using the University’s charter bus service include:

- competitive pricing;
- no additional mileage charges or hidden costs; and
- interdepartmental billing.

Information about charter bus services can be found at <http://www.tp.ohio-state.edu/charterservices/index.shtml>.

SECTION II: Travel Expenses/Processes *(continued)*

TRAVEL RELATED EXPENSES THAT MAY BE PRE-PAID (continued)

5. Conference Registration Fees – Conference registration fees can be prepaid with a Standard (Individual) PCard, Plus PCard, or Department PCard, as appropriate; or included on the Travel Request form for payment through Accounts Payable. Business related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance. See Meals (per diem) for more detail.

Registration fees paid directly by an individual will not be reimbursed until the conference is completed and proof of attendance is submitted.

6. Travel Advances – Cash advances are authorized for specific situations that might cause undue financial hardship for business travelers. These situations are limited to:

- OSU students traveling on behalf of the University – 80% of the total estimated cost can be advanced.
- OSU faculty or staff leading a group of OSU students – 100% of the total estimated cost can be advanced.
- OSU faculty, staff or students traveling internationally in excess of one calendar month – 80% of the total estimated cost can be advanced.

Expenses associated with the travel must be reconciled and substantiated within one month of the return date. The traveler must repay the department for any advances in excess of the approved reimbursable expenses. The department initiating the travel is responsible for depositing any excess funds into the appropriate departmental account.

Travel advances are processed by submitting a completed OSU Payment Request form and Travel Request form to the Travel Office. Reimbursement for any remaining expenses is processed on a Travel Reimbursement form approved by the department.

7. Group Travel – The Travel Office should be contacted for advice regarding travel for groups of 10 or more persons. In accordance with University Purchasing policies, competitive bids must be solicited for transportation and hotel expenses expected to exceed \$50,000.

REIMBURSEMENTS

Travel Reimbursement forms will not be considered for payment unless a "T" number was established either on-line or through the Travel Office before the trip occurred.

Requests for reimbursement of travel related expenses for faculty, staff, students and guests are submitted to the Travel Office on the Travel Reimbursement form after the trip is completed. These forms must be submitted within 60 days after the trip has been completed. If the requested reimbursement exceeds 20% of pre-trip estimates, the appropriate administrative or faculty authority must approve the Travel Reimbursement form.

SECTION II: Travel Expenses/Processes *(continued)*

REIMBURSEMENTS (continued)

Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by original, itemized receipts where required. Reimbursements that may be paid by the University are shown below.

1. Airfare – If the airfare was not pre-paid by the Travel Office, an original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement and the traveler's boarding pass are required. The receipt must show the method of payment and marked that it was paid in full.

Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights 30 days in advance to avoid premium pricing.

Coach class or economy tickets must be purchased for domestic or international flights (defined as flight time totaling less than 5 consecutive hours – excluding layovers). A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.

A less than first class ticket (i.e. business class) may be purchased at the department's discretion for domestic or international flights (defined as flight time exceeding 5 consecutive hours – excluding layovers).

In any case, first class tickets are not reimbursable.

2. Rail Transportation– The University will pay for rail transportation providing the cost does not exceed the cost of the least expensive airfare. If rail transportation was not pre-paid by the Travel Office, an original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement and the traveler's boarding pass are required. The itemized receipt must show the method of payment and marked that it was paid in full.

3. Automobile (Personally Owned – Domestic Travel) – A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his/her automobile insurance company for travel that is business or not personal in nature.

Reimbursement for usage of a personal automobile is based on the Federal Mileage Rate or the actual cost of the gasoline.

- Federal Mileage Rate – Receipts are not required. As of January 1, 2004 the Federal Mileage Rate is \$0.375 per mile. This represents reimbursement for all vehicle related expenses including, but not limited to, gasoline, wear and tear, and personal auto insurance. Mileage rates for gift in kind vehicles are determined at the unit level.
- Gasoline – Travelers may opt to request reimbursement for gasoline in lieu of the federal mileage rate. In these instances original, itemized receipts are required.

SECTION II: Travel Expenses/Processes *(continued)*

REIMBURSEMENTS (continued)

4. Automobile (Rental Agencies – Domestic Travel) – Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.

The University authorizes reimbursement for entry-level or the most economic vehicle available. In certain circumstances larger vehicles may be rented, with departmental approval. The rental agreement must clearly show the date, the points of departure/arrival, as well as the total cost. Drivers must adhere to rental requirements and restrictions must be followed. Original receipts are required.

Travelers are encouraged to utilize the University's Motor Pool. Motor Pool expenses can be prepaid and do not require out of pocket costs for the traveler.

National Car Rental and Avis offer the University corporate pricing discounts and supplemental Collision Damage Waiver (CDW) and Lost Damage Waiver (LDW) insurance packages, at no additional cost, when the University's Corporate Discount Number is provided at the time of reservation. These packages supplement, where present, the traveler's personal automobile insurance.

In cases where it is not feasible for the traveler to use the University's Motor Pool, National Car Rental or Avis documentation explaining the rationale must be provided. The University encourages travelers to purchase CDW and LDW coverage if the agency of choice does not include these insurance packages with the rental vehicle cost. The University will reimburse the cost of CDW and LDW coverage—all other insurance reimbursements will be denied.

Drivers should be aware of the extent of coverage (if any) provided by his/her automobile insurance company for travel that is business or not personal in nature.

Parking fees, tolls and other incidental costs associated with the vehicle usage are not covered by the rental agreement.

Travelers are strongly encouraged to fill the gas tank at a service station before returning the vehicle to the rental agency to avoid service fees and expensive fuel rates.

5. Charter Bus Service (External Providers) – External providers for charter bus service should only be used when it is not feasible to use the University's Charter Bus Service. To accommodate instances where the University Charter Bus Service does not meet departmental needs, the University has contracted with several external companies to provide motor coach services. Benefits of using these suppliers include standard rates, no hidden fees, and insurance coverage required by law is enforced by the University. A list of these vendors is included on Purchasing's website. An OSU Purchase Order is used to pay these external suppliers.

SECTION II: Travel Expenses/Processes *(continued)*

REIMBURSEMENTS (continued)

6. Conference Registration Fees – If the conference fee was not pre-paid, the University will reimburse these fees, including business related banquets or meals that are part of the conference registration. Original receipts are required. If the conference does not provide a receipt, a cancelled check or credit card slip is acceptable.

A pro rated amount for the meals provided must be deducted from the traveler's per diem. See Meals (per diem) for more detail. Entertainment activities such as golf outings and sightseeing tours will not be reimbursed.

Registration fees paid directly by an individual will not be reimbursed until the conference is completed and proof of attendance is submitted. A participant roster, name badge, program material or other similar documentation serve as proof of attendance.

7. Lodging (commercial) – The cost of overnight lodging (room rate and tax only) will be reimbursed to the traveler if the authorized travel is 45 miles or more from the traveler's home or primary work site. Exceptions to this restriction may be approved in writing by the department's administrative authority.

The University will reimburse lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate.

Only single room rates are authorized for payment or reimbursement unless the second party is representing the University in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included along with his/her travel authorization ("T") number.

Lodging may also be paid with a University Standard PCard (Individual) or Plus PCard, as appropriate.

8. Lodging (non-commercial) – Occasionally, accommodations from non-traditional providers (e.g. a host village, colleague etc.) may be required. Fees must be pre-arranged and authorized by the department prior to departure.

Written documentation that includes length of stay, associated fees (in US dollars) and signatures of both the traveler and the payee must accompany the request for reimbursement.

Payment arrangements, including "alternate payments" such as complimentary gifts and meals, with the traveler's relatives or personal friends or for stays in a traveler's alternate residence are not reimbursable.

SECTION II: Travel Expenses/Processes (continued)

REIMBURSEMENTS (continued)

9. Meals (Per Diem) – per diem allowances are reimbursable for in state overnight travel that is 45 miles or more from the traveler’s home or primary work site. In state travel that is not an overnight stay may be reimbursed through the payroll system (taxable income) with Dean/VP approval.

Per diem allowances are applicable for all out-of-state travel that is 45 miles or more from the traveler’s home or primary work site.

University per diem rates are based on the “*Federal Meal and Incidental Per Diem Rates*”, that vary by city location. In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (i.e. meal, housekeeping, porters etc.) Incidental expenses, unless specifically cited in this policy, will not be reimbursed in addition to the approved per diem rate.

Federal law governs the percentage of per diem that can be paid. Per diem reimbursements are based on departure and return times over the entire 24-hour day and prorated accordingly. Listed below is the per diem allowance based on departure and arrival time from and to the traveler’s home or primary work site.

Departure Day	Return Day
12:00 am – 7:59 am = 100%	12:00 am – 7:59 am = 0%
8:00 am – 11:59 am = 75%	8:00 am – 11:59 am = 25%
12:00 pm – 5:59 pm = 50%	12:00 pm – 5:59 pm = 50%
6:00 pm – 11:59 pm = 0%	6:00 pm – 11:59 pm = 100%

If a meal is served on the plane, included in a conference registration fee, built in the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed.

Receipts are not required for per diem allowances. Per diem allowances are reimbursed after the trip is completed.

10. Business Meals – In lieu of per diem, travelers are required to follow the University’s Expenditure Policies when using a University PCard or requesting reimbursement for business meals involving multiple individuals. Original receipts are required.

11. Business Services – Business services including faxes, photocopies, Internet charges and data ports required while on travel status can be reimbursed. Original receipts are required.

12. Parking – Original receipts are required for parking fees (including airport parking) totaling \$25.00 or more. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

SECTION II: Travel Expenses/Processes *(continued)*

REIMBURSEMENTS (continued)

13. Telephone Calls – Original receipts are required. Use of personal credit cards or cell phones are encouraged to avoid expensive hotel surcharges associated with direct dial. Two personal telephone calls will be reimbursed, if the traveler is on authorized travel status for more than one week (7 calendar days). Calling cards are available through UNITS, the University's telephone service provider.

14. Tolls – Original receipts are required for tolls totaling \$25.00 or more.

15. Miscellaneous Transportation – Original receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation if costs are \$25.00 or more for each occurrence.

16. Visa, Passport Fees and Immunizations – If required for international travel, reimbursement for these items is left to the discretion of the department authority. If approved by the department, original receipts are required.

SECTION III: Travel Expenses Not Reimbursable

The following items that may be associated with business travel will not be reimbursed by the University.

- airline club memberships
- airline upgrades
- business class for domestic flights/first class for all flights
- child-care, babysitting, house-sitting, pet-sitting/kennel charges
- commuting between home and campus
- costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion
- evening or formal wear expenses
- haircuts and personal grooming
- laundry and dry cleaning
- passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment
- personal entertainment expenses including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities and related incidental costs
- travel accident insurance premiums and/or purchase of additional travel insurance
- other expenses not directly related to the performance of the approved travel assignment

SECTION IV – Travel for Non-University Employees

SPOUSE OR OTHER DEPENDENT EXPENSES

Incremental costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide University purpose for engaging in the travel or attending the event. Such travel is generally limited to deans and other senior officers and should occur infrequently.

TRAVEL FOR NON-UNIVERSITY PERSONNEL

The University's Travel Policies and Expenditure Policies also apply to individuals who are not University faculty, staff or students, but who are to be reimbursed by the University for University-approved travel including transportation, lodging and other travel related expenses. These individuals include guest travel, lecturers, consultants and prospective faculty and staff.

Funds for such travel are usually limited by departmental budgets. Departmental authorities may approve or establish more restrictive policies to meet department requirements. Commitments for paying or reimbursing expenses should not be made before determining the policies and procedures authorizing such activities.

Airfare for these individuals may be pre-paid by the Travel Office through the University's designated agencies.

OSU employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of a prospective employee, student, guest or colleague. Reimbursements under these circumstances are cumbersome and require additional documentation and processing time.