



# Marietta College

## Travel and Entertainment Expense Policy

### **I. Terminology**

The terms “traveler” used in this policy refer to persons who are traveling on behalf of Marietta College. The “traveler” may not necessarily be an employee of Marietta College. The term “employee” used in this policy refers specifically to persons employed by the College.

### **II. General Overview**

The College policy is to reimburse travelers for reasonable and necessary expenses incurred while transacting the affairs of the College. There are specific types of expenses, however, that are considered to be personal, and are therefore not reimbursable. The following list is illustrative, and does not necessarily include all items considered to be personal expenses.

- Cleaning, pressing, and laundry
- Airline and other trip insurance
- Personal care items (e.g., toiletries or haircuts/styling, etc.)
- Repairs on personal automobiles damaged while on College business
- Traffic violations and parking tickets
- Loss or theft of personal property
- Airline class upgrades
- Personal vehicle expenses (e.g., car washes, maintenance, fuel, etc.)
- Mileage for travel between personal residence and the College
- Personal entertainment (e.g., books, magazines, newspapers, hotel room movies, sporting events, etc.)

From time to time family members may accompany travelers on business trips. The College generally encourages travelers to take advantage of business travel for family members. However, the additional expense incurred as a result of family members is strictly the responsibility of the traveler. Whenever possible, separate receipts should be obtained for the traveler’s expenses.

### **III. Accounting for Advances and Expense Reimbursement**

IRS regulations require college procedures to be “accountable”. An “accountable” plan requires that expenses have a legitimate business purpose and be substantiated with sufficient records and the return of advances in excess of substantiated business expenses.

Reimbursement requests should be submitted within 30 days of when the expense was incurred or the employee returns from travel. The IRS requires that any reimbursement done past 60 days be considered taxable and subject to applicable tax withholding.

All travel advances and requests for reimbursements must be accounted for using an official Marietta College Travel Expense Report form which can be found in the Document Depot in myMarietta.

The report must include the following information:

- The destination and purpose of the trip;
- The business relationship of persons entertained, if applicable;

- Original itemized receipts (i.e. hotel folio) supporting all lodging expenses
- Original itemized receipts supporting all expenditures of \$25 or more.

Exception to this is standard mileage reimbursement. The request for reimbursement must include the departmental budget to be charged and must be approved by the budget director of that department. No employee may authorize his/her own expense report. Supervisors should approve direct reports' expenses.

A receipt is required for all expenses in excess of \$25. The College requires original itemized receipts (examples provided on pages 7 & 8) for normal expenses, such as meals, lodging, and so forth. For expenses less than \$25 and lacking a receipt, a description of the expense should be included on the request for reimbursement, or classified in the appropriate space provided on the Travel Expense Report form. When receipts for meals are not obtained, the College will reimburse the lesser of actual meal expenses or \$25.

#### **IV. Use of Credit Cards**

Travelers may use their personal credit cards to pay for travel expenses and be reimbursed by the College for those expenses in accordance with this policy. To request reimbursement, the traveler must submit the Marietta College Travel Expense Report form and all receipts for which reimbursement is requested. Employees should submit documentation to their supervisor and then to the Business Office once approved.

If an employee is routinely expected to travel in the normal course of business, that employee may request a Visa commercial credit card. Commercial credit cards are available to budget units at the discretion of the budget unit head and the corresponding Cabinet officer.

The intention of the commercial credit card program is to reduce costs and transaction completion associated with certain purchases. Commercial credit card use is encouraged in lieu of purchase orders for transactions valued at less than \$1,000. Charges over \$1,000 can be made once a PO has been issued and Lisa Amrine in the Business Office has been contacted. Commercial credit card users are required to follow the procedures described in the procurement policy, including bidding requirements and sole source justification. Proof of bidding must accompany receipts submitted to the Business Office with the cardholder's monthly credit card report. Questions concerning the use of the commercial credit cards may be answered by contacting Lisa Amrine (740-376-4614) or Rhonda Bumgarner (740-376-4721).

Lost or stolen cards should be reported by the cardholder immediately to United Bank and to the Business Office. Upon leaving the employment of Marietta College, the Visa credit card must be turned in during the exit interview.

#### **V. Cash Advances for Travel**

Although use of the employee's commercial credit card is the preferred method of payment, travel advances can be obtained by getting approval from the person responsible for the operating budget or the account to which expenses will ultimately be charged. The proper form for an advance is the Payment Request Form.

The approved Request Form should be forwarded to the Business Office, Accounts Payable, well in advance of travel in order to permit sufficient time for processing and the preparation of travel advance checks. Checks are available each Tuesday and Friday after 2 p.m. In order to be processed in a timely manner, requests for Tuesday checks must be delivered to the Business Office by noon on the preceding Friday; requests for Friday checks must be delivered to the Business Office by noon on the preceding Wednesday.

Travel advances should be accounted for as soon as possible after expenses are incurred, but no longer than 7 calendar days after travel has ended. Unless overwhelming circumstances can be demonstrated, the College will not

issue a travel advance unless all previous travel advances have been accounted for in a satisfactory manner. An advance will be made no more than 14 calendar days before expenses are incurred.

## **VI. Transportation**

College business travelers are expected to use the most economical and direct mode of transportation available, consistent with the authorized purpose of the travel. If an employee chooses to drive rather than fly on a business trip, reimbursement for travel by personal automobile will be limited to the lesser of mileage or the most economical, direct airfare available. Whenever a traveler, for his or her own convenience, travels by an indirect route or interrupts college travel for personal travel, the additional expenses are the responsibility of the traveler.

Personal vehicles - Reimbursement for business travel by personal automobile is currently 58 cents per mile. This per mile rate covers all expenses, except toll charges and parking fees, related to the operation of the car and matches the current IRS rate. Expenses for gasoline, repairs, etc. are included in the mileage allowance and are the responsibility of the employee. Requests for mileage reimbursement must be submitted on a Marietta College Travel Expense Report form. Requests must include dates traveled, mileage, destination and business purpose of travel. Mileage calculations should be supported by a copy of the directions from an online mapping service (Map Quest, Google Maps, etc.) that shows the miles driven starting with 215 5<sup>th</sup> Street, Marietta, OH as the starting address.

Standard mileage amounts have been established for the following destinations, and should be used when available. If a standard mileage amount is not available, mileage eligible for reimbursement is limited to the actual mileage from the employee's main place of work to the destination.

- Marietta College to Columbus Airport – 127 miles
- Marietta College to Akron/Canton Airport – 117 miles

Adequate automobile insurance coverage is the responsibility of the owner of the vehicle. The College does not provide collision and comprehensive insurance coverage for privately owned vehicles that might be involved in accidents while being used on College business. By using personal vehicles for College business, the traveler accepts responsibility for accidents.

College vehicles and vehicles rented through college - For one or two day trips, leasing a vehicle through a local car rental agency is often more cost effective than use of a personal vehicle. See the Vehicle Policy at <https://www.marietta.edu/physical-plant> for information regarding policies and procedures for use of college vehicles and for rental of vehicles through the college.

### Air Travel

Air travel should be booked at the most economical fares. Generally, airfares from either Columbus or Akron are less expensive than fares from Parkersburg. However, travelers should consider mileage reimbursement and parking costs when comparing costs between airports. Travelers should check various fares. Extra fees for preferred seating, etc. are reviewed on a case-by-case basis but should be avoided if possible.

## **VII. Lodging**

The college will pay for single occupancy hotel accommodations. The college expects travelers on college business to use moderately priced hotel accommodations. An exception may be allowed if the hotel is the location of the conference or symposium attended.

## **VIII. Meals for Overnight Travel**

The college normally reimburses the actual cost of meals per the itemized receipt provided. Meals should be reasonable. Cost of meals that are considered unreasonable will be reimbursed at the IRS/U.S. General Services Administration per Meals and Incidentals rate for the particular location of travel as specified at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Itemized receipts for all meals must be submitted with the Travel Expense Report, whether using the actual cost or the IRS per diem.

Breakfast will be allowed whenever the travel begins earlier than the normal breakfast hour. Lunch will be reimbursed provided that the trip begins before the lunch hour. Dinner reimbursement will be made when the traveler is away from home for the evening meal or does not return home until after the normal dinner hour.

### **IX. Alcoholic Beverage Purchases**

The College recognizes that the judicious and responsible consumption of alcoholic beverages can be appropriate in cases when conducting College business, for example when the College is hosting or entertaining alumni, donors, volunteers, friends, or other affiliates. Therefore, the College will reimburse for the purchase of alcoholic beverages to the extent that the amount of purchase is responsible and proportional to the completion of College business under the circumstances stated above and to the number of persons involved in the activity. However, the College discourages employees from consuming more than two drinks at any one sitting or event. This paragraph applies to meal settings and non-meal situations. Appropriate receipts and related documentation as described elsewhere herein and in other related College policies are required for reimbursement.

### **X. Day Trips not Involving Overnight Travel and Entertaining on Campus**

Meals consumed during day trips which do not include overnight travel are reimbursed only if there is a business purpose directly related to the meal. Therefore, a meal consumed while traveling to or from a meeting is not reimbursable. IRS views this as a personal expense.

On occasion it is necessary for an employee to entertain a campus visitor. This could include someone who is interviewing for a position or a guest lecturer. When circumstances require that the employee accompany the visitor during a meal, the college will pay for both the visitor's and the employee's meal, including alcoholic beverages in accordance with Paragraph IX above, since there is a business purpose directly related to the meal.

### **XI. Guest Travel**

If a guest is visiting the College, the guest may request reimbursement under this policy. Any guest, visitor, or consultant requesting reimbursement, but not substantiating expenses as required under this policy, will be subject to taxable income reporting on IRS Form 1099 and may be subject to withholding of federal income taxes from the reimbursement.

END

PSieburg

DCBRyant

12Mar02

19Apr02

29Apr02

Approved by Cabinet 30Apr02

Mileage reimbursement to \$.405/mile-01JUL05

AmEx info replaced with MasterCard-14JUL05

Mileage reimbursement to \$.505/mile-01JAN08

Amended by Cabinet 20MAR2008

Amended and approved by Cabinet 09JAN19

**Receipt Examples**

**OLIVE GARDEN 1575**  
1250 Polaris Pkwy  
Columbus, OH 43240-2036

\*\*\*\*Take Out\*\*\*\*

Check # :40001

Sebastian  
21:23:55 03/07/2008

-----  
Guest No.1  
1 12 Sticks Baked 3.75  
1 Pan Pasta w/Alfredo 27.95  
Fettuccine  
1 Pan Pasta w/Alfredo 27.95  
Fettuccine  
1 Pan Pasta w/Alfredo 27.95  
Fettuccine  
1 Pan Add Chicken 15.95  
1 Pan Add Chicken 15.95  
1 Pan Add Chicken 15.95  
1 Pan Pasta w/Marinara 22.95  
Spaghetti  
1 Pan Pasta w/Marinara 22.95  
Spaghetti  
1 Jumbo Salad 14.95  
1 Jumbo Salad 14.95  
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Subtotal 211.25

21:23:56 03/07/2008

Please pay this amount  
Total 211.25

( ) MasterCard 211.25

Amount Due 0.00  
Change 0.00

Take Out

Name: MARIETTA

THANKS FOR VISITING US TODAY!  
GRACIAS POR VISITARNOS HOY!

Christal Cline  
GENERAL MANAGER  
(614) 885-0080

An optional 18% gratuity will be  
added to parties of 8 or more.  
Una propina opcional de 18% ser  
agregada para grupos de 8 o mas.

***This is an itemized receipt.  
This type of receipt is required  
to be turned in with your  
expense report.***

**OLIVE GARDEN 1575**  
1250 Polaris Pkwy  
Columbus, OH 43240-2036

\*\*\*\*Take Out\*\*\*\*

Check # :40001

Sebastian  
21:23 03/07/2008  
Transaction #:235219016

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Card Number Auth Code  
xxxxxxxxxxxxx 095101  
MasterCard

Check Amount 211.25

Tip .. 5.75  
Total .. 217.00

X   
Cardmember agrees to pay total in  
accordance with agreement governing  
use of such card.

***This is a credit card approval slip.  
This alone is not adequate  
documentation of expense  
because it does not provide details  
regarding the transactions.***