

Quick Reference

Business Purpose

- Business purpose is defined by the IRS is “for the expense or the business benefit gained or expected to be gained.” The business purpose needs to be descriptive enough to clearly demonstrate benefit to the UO. Details should include who traveled, what they did, why they traveled, and any details deemed important to explain the circumstances. Spell out acronyms.
- Inadequate descriptions:
 - Attend Conference
 - Research Book
 - Collaboration
 - Meet with Colleagues
 - Site Visits
 - Give a lecture
 - Speaker
- Adequate business purpose descriptions with additional notes to offer supporting details:
 - Attend and present at the Gatlinburg Conference on Research and Theory in Intellectual Disability. Conference is March 5-7 at Hotel Allegro in Chicago, IL. This is in support of xxx grant objectives. *Two personal days at end of trip. Comparison airfare quote attached shows business only price is more than actual air expense.*
 - Field trip to Mojave Desert to study vertebrate fossil sites. Research agenda attached.
 - In state mileage for fall term to attend events, board meetings and town hall meetings, meet with alumni, conduct student recruitment, and meet with marketing representatives and UO colleagues to discuss recruitment efforts. Specific trip details outlined in attached mileage log.

Airfare

- Travelers and travel coordinators will submit a **Concur Request** with an approximate itinerary and travel cost for budgetary and programmatic approval before travel bookings are ticketed.
- Travelers and travel coordinators will book air travel using **Concur Travel** (an online booking tool) or directly through their preferred university travel management company (TMC).
 - Concur Travel and TMC bookings take advantage of university-negotiated discounts and lower ticketing fees, limit the unintended purchase of basic economy fares (no-frills, unchangeable, non-refundable tickets), and ensure compliance with the Fly America Act (required for travel paid by federal grants).
- Federally funded grants must use US flag carriers per the Fly America Act.
- Comparison airfare quotes are required when combining business and personal travel, adding additional days for cost saving purposes, and when using non-direct routes.

Transportation by Personal Car

- When driving for personal reasons, if airfare in lieu of mileage is most economical it should be used.
- The per-mile reimbursement rate is determined by the Internal Revenue Service (IRS).
- Mileage for the most direct, usually-traveled route may be reimbursed.
- Mileage expenses not reimbursed on a borrowed vehicle, gas receipts ok.
- Must have personal automobile liability insurance to provide primary coverage.
- When a trip starts, or ends, at the employee's residence, use the shorter of the residence-to-destination and official-station-to-destination distances.
- If driving to Eugene airport, 10 miles allowed each way.
- If being dropped off, 20 miles allowed each way.

Transportation by Rental Car

- Compact or Economy car rate normally required.
- LDW is required except when using the state contracts with Enterprise Rent a Car, National, Hertz or when using the corporate travel card.
- State has contract with Enterprise, National and Hertz. If these contracts are used they will take full responsibility for the entire risk of loss or damage.
- Other types of insurance are not reimbursable.
- Actual cost of gasoline may be reimbursed
- When driving for personal reasons, if airfare in lieu of mileage is the most economical it should be used.

Meals

- Travelers are eligible for 75% of the meal and incidental expenses per diem amount on the initial and final day of travel. Travelers are eligible for 100% of the meal and incidental expenses per diem on all other travel days.
- For the day the traveler leaves on a trip, the per diem rate specified for where the traveler will spend the night is used. For the day the traveler returns from a trip, the per diem rate specified for the last location where the traveler stayed overnight is used.
- Reimbursement for meals at actual expense (including gratuity) instead of per diem rate is allowed when hosting official guests and groups.
- Breakfast and/or dinner may be paid on a one day trip based on the hours worked. These meals are taxable.

Lodging

- Lodging receipts are required for all commercial lodging. The maximum that can be reimbursed is the per diem rate unless it is a conference hotel. (documentation is required indicating the conference rate)
 - Receipts for lodging are required and must show the following:
 - Traveler's name (or names)
 - Date(s) occupied

- Itemization of Charges
 - Settlement in Full
- No overnight lodging if traveler's home base is within 50 miles.
- Taxes on lodging may be reimbursed as a miscellaneous expense, when claiming per diem, for the continental US, Hawaii, Alaska, and US Possessions.
- For purposes of reimbursement rates and per diem limits, lodging arranged through services such as Airbnb is considered Commercial Lodging.

Conferences

- When combining personal travel with U of O business travel, payment will be based on the least expensive and reasonable means of transportation, and the meal and lodging per diem to which the traveler would have been entitled to while traveling. Travel time is generally limited to one day before and one day after the dates of the conference/meeting. Business purpose should be documented for any additional days.
- Must include conference brochure showing dates, agenda and any meals. Also include conference hotel and rate if lodging expense exceeds per diem.
- Receipts required for conference meals over per diem, conference hotels, phone calls and other misc. \$25.00 and over.
- If paid by traveler cannot be reimbursed until travel complete.
- Social/recreational activities usually not reimbursable. If the traveler believes they should be reimbursed, they should include a justification with reimbursement documentation.

Miscellaneous Expenses, Normally Reimbursed

- ATM cash advance fee
- Passport and visa expenses.
- Taxi/limo fares (no tips).
- Bridge/ferry tolls & parking fees.
- Business calls (must be itemized by date and person called).
- Personal calls, one every other day of a reasonable amount and length.
- Airfare change fees if made for business reason.
- LDW insurance on car rental.
- Up to two (2) standard-weight bags (standard weight as defined by the airline used).

Miscellaneous Expenses, not Reimbursed

- Home to office travel.
- Deviations from most direct route, unless justified.
- Expenses related to spouse or family member accompanying traveler
- Insurance on airfare or car rental insurance other than LDW.
- Tips/gratuities
- Laundry
- Meal per diem when meals provided at a hosted function (e.g. meals included in a conference registration fee.)

Travel Reimbursement Documentation/Receipts

- Cannot be filed before the trip is complete, should be filed in a reasonable period of time. (IRS defines reasonable as 60 days)
- Must be signed by someone in department authorized to sign
- If receipt not in traveler's name, must document they paid the expense.
- Original receipts required, copies only allowed with justifications in rare situations.
- Credit card receipts usually not accepted unless it shows itemized purchases.
- Airfare receipt required when using personal credit card or UO corporate travel card.
- Receipts not required for meals claimed at per diem rates, phone calls and other misc. under \$25 and taxis, buses or limos under \$75.
- Receipts required for lodging.

Independent Contractors

- Three options exist to pay travel expenses for independent contractors.
 - Option 1 is recommended. Option 2 & 3 should only be used when evidence for independent contractor status is obvious.
- Option 1 - Lump Sum Payment, do not collect receipts from contractor.
- Option 2 - Travel Expenses paid by contractor, reimbursement made by UO.
- Option 3 - Travel Expenses paid by UO directly to vendors.

Travel Advance

- Available to employees only (GEs ok, but not student employees.)
- Explanation required (e.g. infrequent traveler, visa denied, foreign travel, etc.)
- Minimum amount \$200.
- Advances will not be made to someone with an advance outstanding.
- Money for transportation such as airfare cannot be advanced.
- Set up as a receivable in traveler's name.
- Late fines and billing charges apply after 10 day grace period.
- If not paid back, it will be deducted from employee payroll check and traveler no longer eligible for advances.