

**TRAVEL AND
BUSINESS EXPENSE POLICIES AND
PROCEDURES**



**LAWRENCE
UNIVERSITY**

February 1, 2018
Updated July 1, 2019
Updated July 1, 2021

Contents

PURPOSE	3
METHODS OF PAYMENT	3
SALES TAX EXEMPTION.....	4
SUBSTANTIATION, RESPONSIBILITIES, AUTHORIZATION, PROCESSING.....	5
GENERAL PROCEDURES FOR EXPENSES	7
BOOKING TRAVEL ARRANGEMENTS	7
AIR TRAVEL.....	8
LODGING	9
VEHICLES	10
CAR RENTAL	12
PERSONAL AUTOMOBILE.....	13
LU VEHICLE	13
TAXI AND OTHER LOCAL TRANSPORTATION.....	13
MEALS AND ENTERTAINMENT (M&E) EXPENSES	13
TIPS	14
PER DIEMS.....	15
CONFERENCES AND PROFESSIONAL MEETINGS	15
TRAVEL INSURANCE	16
INTERNATIONAL TRAVEL	16
PERSONAL TRAVEL AND TRAVEL COMPANIONS	17
MEMBERSHIPS	18
GIFTS AND AWARDS TO EMPLOYEES	18
CELL PHONE.....	18
EMPLOYEE RECRUITMENT & MOVING EXPENSES	18
OTHER EXPENSES	19
SCHEDULE A	20
SCHEDULE B.....	21
SCHEDULE C.....	23
SCHEDULE D	25

Travel and Business Expense Policies and Procedures

The Travel and Business Expense Policies and Procedures were first effective January 1, 2018 with updates in 2019 and 2021. Related policies have been updated to reflect the content within this policy (including Accounts Payable, CERTIFY Expense Reimbursements, Disbursement Requests, Purchasing Card, and Vehicle).

This policy pertains to all faculty and staff employees of Lawrence University (“LU”). Student and Student Organization expense policies are addressed in the Student Handbook.

PURPOSE

This policy is intended: as a guide to pay for (or reimburse individuals for) university-related travel and business expenses; to promote fair and equitable reimbursement to both the employee and LU; to ensure the best possible use of the university’s resources; and to maintain consistent and fair treatment among departments throughout the University. Staff and faculty have an obligation to properly steward the resources of the University which are provided by our students, their families and our donors. This policy is also necessary to comply with federal/state tax laws and third party sponsoring agency regulations.

This policy is not expected to cover every possible situation. Items of an unusual nature should be discussed with supervisors before incurring the expense. Supervisors may consult with Finance on unusual items prior to determining whether LU will pay for the expense. Vice Presidents can make exceptions to this policy document in the event of extenuating circumstances; however, even if approved, these exceptions may result in a taxable reimbursement. Written explanation and approval must be included with the request for reimbursement in exception situations.

Grants and restricted gifts

If the funding source is an entity other than LU, the funders’ restrictions must be observed in addition to this policy. In general, whichever standard (the university’s or the outside funder’s) is more strict is the standard that must be followed, thereby ensuring that the employee complies with both the university’s policy and the outside funder’s policy. Contact Corporate, Foundation, and Sponsored Research for additional guidance (See Schedule C).

METHODS OF PAYMENT

Purchasing Card

LU offers the CHASE MasterCard (purchasing card) to approved employees to help facilitate university business. Approved employees may use this purchasing card as a primary method of payment for travel and business expenses, as well as for other types of university expenses. LU receives a cash rebate on charges to university purchasing cards, making this a preferred payment option.

Individual cardholders are liable for all charges made on the CHASE purchasing card. CHASE and LU reserve the right to cancel any purchasing card should it be deemed appropriate. Cardholders are responsible for submitting bi-monthly credit card expense reports using LU’s electronic expense reporting system called CERTIFY. All purchase card receipts are expected to be uploaded or emailed to CERTIFY. A brief description as to the business purpose for each purchase is also required. Approvers are also expected to review and approve all bi-monthly credit card reports in CERTIFY and once approved the

reports are processed in CERTIFY by Financial Services for integration into Banner.

For more information or to apply for a purchasing card, please contact Financial Services (Schedule C). The purchasing card policy can be found at:

[X:\share\Credit Cards\0 - Forms for New Card Holders\2021.03 New Chase Credit Card Policy and procedures.doc](#)

Travel Leaders

Faculty and staff traveling on LU business have the option of making travel arrangements through Travel Leaders (charges directly to the LU corporate purchasing card), or booking arrangements on their own. See Schedule C for Travel Leaders contact information.

Use of Travel Leaders or the LU purchasing card (when booking arrangement on their own) is encouraged over the use of an employee's personal funds. Travel Leaders is a convenient option that eliminates the need for forms, receipts, approval signatures after the fact, and reimbursement processing time.

Personal Funds

Employees may use personal funds and be reimbursed when the other methods described above are not available or practical. Authorized, appropriate, sufficiently documented expenses will be reimbursed by submitting an expense reimbursement request through CERTIFY. Please refer to "Substantiation, Responsibilities, Authorization, and Process" section below for more details.

Advances – cash or debit card (preferred)

Advances are available to LU faculty and staff when traveling or conducting university business when use of a purchasing card or reimbursement is not practical. Within 30 days after the related event, employees must submit detailed documentation of expenses. For cash advances, employees must complete an *Expense Reimbursement Form* with itemized receipts and repay any unused funds. For debit cards whether a plastic or virtual card, employees must complete an expense report in CERTIFY. Please note unsubstantiated cash advances will be treated as income per IRS guidelines.

Refer to the Cash Advance Policy for details:

http://www.lawrence.edu/info/offices/financial_services/accounts_payable

SALES TAX EXEMPTION

LU is exempt from Wisconsin sales tax on lodging, meals and all business related expenses. Faculty and staff should ensure all WI related expenses are exempt when booking travel or making a purchase. If booking lodging on a discount hotel site such as Hotels.com, a sales tax exemption will not be possible.

Please visit the Financial Services website for the current WI Tax Exempt form:

http://www.lawrence.edu/info/offices/financial_services/accounts_payable/accounts_payable_forms.

Other states where LU has sales tax exemptions include:

- Florida
- Illinois (does not apply to lodging)
- Massachusetts (does not apply to meals and/or lodging)

- Minnesota (does not apply to meals and/or lodging)
- New York
- Colorado
- Kentucky
- Ohio
- Michigan
- Texas (does not apply to lodging)

Contact Financial Services if you require documentation for the other states sales tax exemptions or any other questions. Refer to Schedule C for contact information.

SUBSTANTIATION, RESPONSIBILITIES, AUTHORIZATION, PROCESSING

Substantiation / Submitting the Expense Reimbursement Form

Expenses may be paid from an individual's personal funds when other methods are not available or practical (purchasing card, use of Travel Leaders, direct invoicing to LU, etc). When personal funds are used, completing an expense reimbursement request in CERTIFY is required for LU to process a reimbursement to an employee. The current version of the Lawrence CERTIFY GUIDE can be found here:

https://www.lawrence.edu/info/offices/financial_services

Reimbursement requests in CERTIFY will require the following:

- Attached itemized receipts including notation of any tip provided (for restaurants, include the meal receipt and *not* just a credit card charge slip);
- Documentation of the business purpose in the reason field
- names of attendees when business meals are being reimbursed and
- submission of the request to the employee's immediate supervisor or other appropriate reviewer (see Schedule D).

Refer to Schedule A for a table of supporting documentation appropriate for various types of expenses.

CERTIFY will require each expense to be coded. For a refresher on account strings and a list of commonly used account codes, see the Accounting Essentials web page:

http://www.lawrence.edu/info/offices/financial_services/accounting

Missing Receipts

Employees are expected to submit receipts for any expense for which a receipt is routinely offered or can be requested. On occasion, expenses may be incurred for which a receipt cannot be provided:

- For tips where no receipt is available (e.g., hotel housekeeper, bellman), no receipt is required as long as it is under \$25.

When an original itemized receipt is lost, a copy of the receipt should be obtained from the original

vendor. For example, hotels will email a copy of a lost receipt. If an itemized receipt for an expense of \$25 or greater is missing and a copy cannot be obtained or when traveling abroad in remote areas where receipts are not always available, a CERTIFY missing receipt form is required and should be attached to your expense report in CERTIFY as a pdf. The missing receipt form can be found here:

http://www.lawrence.edu/info/offices/financial_services/accounts_payable/accounts_payable_forms,

Responsibilities and Authorization

Everyone involved with an expense report – both the requester and the authorizer – is responsible for confirming that the expenses incurred are allowable under this policy and are a prudent use of the university's resources.

Each expense requested for payment or reimbursement must involve two persons; the person incurring the expense (requester) or their appropriate delegate and the employee's supervisor or other responsible authority (authorizer). The primary responsibility for compliance with the policy rests with the requestor and supervisor. If a delegate performs assistance for a requestor or supervisor, it is the requestor and supervisor's responsibility to review the delegate's assistance for appropriateness.

The approver must be the employee's supervisor, someone at a higher level than the supervisor, or someone with authority over the budget or fund being charged. See Schedule D for the table of authorizers.

If an incurring expense involves signing a contract, please refer to the [LU contract policy](#) to determine who is authorized to sign the contract on behalf of LU.

By submitting an Expense Report in CERTIFY, both the requester and the authorizer are certifying that:

- the cost has occurred
- the expense was allowable and necessary for the purposes of LU business
- the expense complies with this policy, with other university policies, and with any other restriction or conditions on the funds used
- any policy exceptions are explained in the reason field and supporting documentation is attached
- there is supporting paperwork, including an original, itemized receipt, documentation of business purpose, names of persons in attendance, etc.
- there is sufficient budget to cover the expense
- the expense is being charged to the correct account string. The [account string](#) is the fund, org, account and if applicable, the activity code.
- expenses submitted for reimbursement have not been previously paid through a prior expense report, cash advance, or by an outside agency or third party
- they understand that while Accounts Payable and/or the Controller's Office may review/audit the Expense Report, the primary responsibility for the appropriateness of expenditures rests with the employee and authorizer.

Advance authorization

Cabinet members may, in some situations, authorize an expense in advance. In those cases, the payment or expense reimbursement request may be approved in CERTIFY by a designee of the approver, such as an executive assistant, provided that: (1) the cost is within the maximum amount pre-approved; (2) the

expenses clearly fall within the approved purpose; and (3) a copy of the written or emailed pre-approval is attached with the supporting documentation for the payment or expense reimbursement.

Please contact Financial Services for assistance to assign a delegate in CERTIFY to approve CERTIFY expense or credit card reports on your behalf.

Processing by Accounts Payable

Expense reimbursement requests in CERTIFY must be submitted, authorized, and received by Accounts Payable within 30 days of the expense occurring. Approved requests will be processed by Accounts Payable within two weeks of receipt, if the request meets all requirements (e.g., correctly completed, appropriately authorized, required documentation is attached). **Incomplete or incorrect submissions will result in delayed payment.** Reimbursements to employees are processed as direct deposits. Employees are responsible for setting up their direct deposit information in CERTIFY.

Prepaid expenses charged to a personal credit card (e.g., flights, conference fees, car rentals, hotels, etc.) will be reimbursed only after the applicable date of travel or business, and following the correctly completed and authorized Expense Reimbursement request in CERTIFY.

Authorizer Table

Refer to Schedule D.

GENERAL PROCEDURES FOR EXPENSES

BOOKING TRAVEL ARRANGEMENTS

Faculty and staff traveling on LU business have the option of making travel arrangements through Travel Leaders (charges directly to the LU corporate purchasing card), or booking arrangements on their own.

Use of Travel Leaders or the LU purchasing card (when booking arrangements on their own) is encouraged over the use of an employee's personal funds. Travel Leaders is a convenient option that eliminates the need for forms, receipts, approval signatures after the fact, and reimbursement processing time.

As noted previously, prepaid expenses charged to a personal credit card (e.g., flights, conference fees, car rentals, hotels, etc.) will be reimbursed only after the applicable date of travel or business, and following the correctly completed and authorized *Expense Report* submission in CERTIFY.

It is the responsibility of the employee and the authorizer to verify expenses submitted for reimbursement have not been reimbursed or paid through a previously submitted expense report, cash advance, or an outside agency or other third party (including Travel Leaders).

When using Travel Leaders, the employee must provide an appropriate account string (fund, org, account, and if appropriate, an activity code) to which expenses should be charged. Travel Leaders contact information can be found in Schedule C.

There is a \$25 charge for airfare booking through Travel Leaders. There is no fee for hotel or vehicle only booking.

AIR TRAVEL

Booking

Faculty and staff traveling on business have the option of booking airfare with Travel Leaders or making their own arrangements. Airline tickets will be charged directly to a department or sponsored project through Travel Leaders, using the account string provided by the traveler.

If making your own arrangements, approved employees should use their LU purchasing card. As a last resort, employees may pay for their own expenses and submit an Expense Reimbursement request in CERTIFY. The higher administrative burden for reimbursements, as well as the inconvenience to the traveler of having to wait for reimbursement until after the travel has occurred, make reimbursement a less-desirable option than use of an LU purchasing card or Travel Leaders.

Frequent Flyer program benefits should not be the deciding factor when selecting flights.

Travel Classes (excluding Sponsored Travel)

Employees are encouraged to book the lowest price economy coach class airfare available that reasonably meets the traveler's schedule. Many airlines include a 'basic economy' status that may not allow changes or be refundable, or cover baggage and other charges. Please use this when acceptable for your travel. If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., utilize Economy Plus, Business or First Class), the traveler will pay the difference between the lowest price nonstop (when available) coach class fare and the final fare. Appropriate documentation of such arrangements should be submitted to the university.

Sponsored Travel

Employees on trips sponsored by federal funding outside the Continental United States must travel on U.S. carriers at coach rates. Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare are not allowed except when such accommodations would:

- require circuitous routing;
- require travel during unreasonable hours;
- excessively prolong travel;
- result in additional costs that would offset the transportation savings; or
- be inadequate for the medical needs of the traveler.

Recipients of sponsored awards are advised to consult both the 2 CFR 200 guidelines for travel, the terms and conditions of their grant and the awarding agency, and the Office of Corporate, Foundation, and Sponsored Research before making arrangements for any travel (see Schedule C for contact information).

Cancellations and Refunds

On occasion, there may be charges for changes in travel plans due to unforeseen circumstances such as cancelled or changed conference / meeting dates, the airline cancelled the flight, serious unexpected illness or death of an immediate family member, or the traveler's own unexpected illness which did not allow the business trip to be taken or continued as planned. Every effort should be made to secure a refund for any pre-paid travel expenses.

If Travel Leaders was used to secure the reservations, contact them directly to understand whether a refund can be granted or a credit can be granted and be applied to future business needs for LU.

If the unused ticket was purchased with personal funds and a full refund is provided to the employee, no Expense Reimbursement request would be submitted. If there is a cancellation fee or any portion of the ticket cannot be refunded, and the authorizer agrees it is appropriate for Lawrence to bear the cost of the cancelled trip, an Expense Reimbursement request should be submitted in CERTIFY. Supporting documentation should include: the passenger receipt showing which ticket(s) were unused; correspondence related to the cancellation showing any partial refund or credit allowed; and documentation of the net cost that should be reimbursed to the employee. If credits for future travel are granted and the employee is reimbursed for the cost of the ticket, the employee's department is responsible for tracking the proper use of credits for LU business.

Note: Any un-refundable, unused airline tickets initially charged to a sponsored grant must be reversed (refunded to the grant) and charged to a department in the LU operating budget. Consult with the Office of Corporate, Foundation, and Sponsored Research for more information (Schedule C).

LODGING

Booking

Hotel arrangements may be made through Travel Leaders or employees can make their own arrangements. Rooms can be guaranteed to the employee's purchasing card or, as a last resort, a personal credit card. Again, use of Travel Leaders or LU purchasing card is encouraged. There is no additional fee for using Travel Leaders for hotel arrangements.

Reimbursements will not be made until after the travel dates have occurred. The employee should make every effort to avoid cancellation fees and their supervisor must approve the cancellation fee.

LU Preferred Rates & Discounts

Through ACM (Associated Colleges of the Midwest), LU has access to discounts with Club Quarters Hotels. This benefit can be used for business or pleasure by using this link: <https://clubquartershotels.com/>. If prompted, the membership passcode is "ACM". If booking via telephone, indicate you are a member of ACM.

LU also has preferred lodging rates in Appleton, WI, which may be used for recruiting, guest speakers, etc. Both hotels allow personal use discounts for LU employees or students to use for their families. The discounted rates are with Copper Leaf Hotel and Red Lion Hotel Paper Valley. When making lodging arrangement, please indicate this is for LU business, and be prepared to share some type of identification to verify your employment with LU.

Copper Leaf Hotel telephone number is (920)-749-0303. Red Lion Hotel (previously Radisson) Paper Valley telephone number is (920) 733-8000.

Through LU's relationship with ERC (Employee Assistance Program provider), LU faculty, staff and students have access to discounted rates for travel, hotels, and rentals cars. These discounts can be used for both business and personal use. The Lifemart link is below along with the login and password:

Lifemart: <https://wl.lifecare.com/group/lifemart/home>

Login: ERC, Password: ERC

Hotel / Room Selection

LU will pay actual room costs, as substantiated by the detailed hotel bill, for each day that lodging away from home is required for business reasons. This generally means the night before the start of morning sessions, any intervening nights prior to adjournment, and the following night only if convenient transportation is not available.

Employees should choose convenient, safe, and reasonably-priced business-appropriate accommodations whenever practical. However, when attending a conference, employees may stay at the conference hotel even if it is not the most economical option available. Please note that departments may, at their discretion, be more restrictive than LU guidelines.

For hotels in Wisconsin or other states that will honor LU's tax exempt status, employees should provide the hotel with a tax-exempt form (available from Financial Services) upon arrival and request that sales taxes be removed from the bill before paying it. The Wisconsin certificate is found at:

http://www.lawrence.edu/info/offices/financial_services/accounts_payable/accounts_payable_forms

Many hotels have frequent guest programs that reward employees with free accommodations in exchange for a specified number of paid room nights at the hotel. LU will not reimburse employees for the value of free accommodations used for business travel.

Room service is discouraged due to the high cost. If meals are charged to the hotel, the associated costs should be included within the appropriate meal line item on the CERTIFY Expense Reimbursement Report. Employees will not be reimbursed for "no show" charges unless extenuating circumstances occur and are adequately explained.

Gifts for Hosts

Lodging will not be reimbursed for staying in personal residences while on business travel. When a friend or relative provides lodging to the traveler without charge, it may be appropriate to furnish the host a gift as a token of appreciation. A gift with a value of up to \$75 per trip is allowable. The trip must have a minimum of a two-night stay for LU to reimburse the gift. A receipt for the gift is required and a note should be made on the CERTIFY expense report that the gift is in lieu of more expensive lodging charges. The gift must be a non-cash item only, such as flowers or a meal.

VEHICLES

LU has a Vehicle Policy that outlines use of vehicles for university business. This policy should be referred to for additional details. A link to the policy can be found here.

https://www.lawrence.edu/s/warch_campus_center/vehicles

The general guidelines are summarized below. See Schedule C for Vehicle Policy contact information.

Vehicle Options

Employees are encouraged to use LU fleet vehicles as a first option, as this is generally most cost effective for Lawrence. The cost associated with use of the LU Fleet is not charged to the employee's department. If a fleet vehicle is requested but unavailable, the rental car will not be charged to the employee's department. If an employee chooses a rental vehicle or to use a personal vehicle, the associated charges will be expensed to the employee's department.

Carpooling

Carpooling is **required** when two or more individuals are traveling to the same location (e.g., attending the same conference or meeting) unless there is an approved exception.

Gasoline

When renting a car, fuel costs will be reimbursed based upon actual fuel purchased. When using a fleet vehicle, the LU Fleet purchasing card provided with that vehicle must be used for fuel.

Mileage

When using a personal vehicle, mileage will be reimbursed at \$0.50 / mile up to 250 miles (\$125) per trip. Mileage above 250 miles will not be reimbursed. Gasoline is included within the \$0.50/mile reimbursement. Mileage reimbursement is intended for shorter trip convenience for the employee. The LU policy is to encourage use of fleet vehicles or rental cars for longer business trips.

Parking

Parking fees are reimbursable. Parking violations are not reimbursable.

Discounted parking through Fast Park serving Milwaukee General Mitchell International Airport (and other airports across the U.S) is also available to employees for both business and personal use. To take advantage of this benefit, employees must enroll and create an account. Using the following link, create an account and use the promo code 1228207.

<http://enrollnow.thefastpark.com/4f5057a7-f12c-49f1-92ee-df10041ed2a6>.

Additional information is below. Fast Park contact information can be found in Schedule C.

Benefits and Features are:

- Free Membership Enrollment, No cost or obligations, Business or Leisure,
- Card use earns free parking,
- Free Bottled Water, Free Newspaper, Open 24 hours a day, 7 days a week,
- Convenient Location, Secured Facility, Online Access for Receipts,
- Assistance with dead batteries, lock outs, flat tires, at no charge
- Pick Up/Drop Off behind your vehicle,
- AAA & AARP members will receive 15% off their billing.

Tolls

LU will reimburse for actual tolls incurred for business purposes, whether paid via cash or electronically. I-Pass toll passes are provided in LU Fleet vehicles. Drivers are responsible for ensuring that all tolls on their route are paid.

Toll violations are the employee's responsibility.

Traffic / Moving Violations

LU will not reimburse an employee for speeding tickets or other moving violations.

CAR RENTAL

Rental of up to a mid-sized car is allowed. Exceptions to rent a larger vehicle may be made if the group size, cargo, or other valid business reasons require it.

LU Discounts with Car Rental Agencies

LU has discounts with Enterprise Holdings and access to discounts via Lifemart. These discounts are available through Travel Leaders and by making your own vehicle arrangements. The pricing is available for both business and personal use. Links are attached where possible. There is no fee from Travel Leaders for car rental services. Contact Human Resources for additional information (See Schedule C).

Enterprise Local:

https://legacy.enterprise.com/car_rental/deeplinkmap.do?bid=004&gpbr=4470&cnty=US&cust=N62898&referredPage=multiDivOffer

Enterprise and National Out of State: Select Non-Billing

https://legacy.enterprise.com/car_rental/deeplinkmap.do?bid=028&refId=LAWRUNIV

Lifemart:

<https://wl.lifecare.com/group/lifemart/home>

Login: ERC, Password: ERC

Discounts can be used for business or personal use.

Car Rental Insurance

An individual renting a vehicle contractually assumes liability for any loss or damage to that vehicle regardless of fault. Collision and liability coverage is normally provided by LU's auto insurance policy when renting an auto in the U.S. for business purposes. The rental should be in the name of LU whenever possible. The car rental companies offer collision damage waiver, also known as optional vehicle protection or loss damage waiver (CDW/LDW) and liability or supplemental liability coverage (SLP/SLI), along with other coverage types. Employees should decline these coverages within the U.S. except under the circumstances noted below.

CDW/LDW coverage should be purchased under the following circumstances:

- Vehicles rented in any country other than the United States
- The following kinds of vehicles rented;
 - Passenger vans with seating capacities greater than 8
 - Trucks or other similar vehicles rented for the primary purpose of transporting any type of cargo or property
 - Sports or utility vehicles to be used off of maintained roads

A LU fleet auto insurance card is available for evidence of insurance if required by the rental agency in the U.S.

Drivers must be included on the authorized drivers list maintained in Human Resources.

See the Vehicle policy for additional details.

PERSONAL AUTOMOBILE

Use of the traveler's personal automobile will be reimbursed at \$0.50/mile up to 250 miles per trip. The mileage rate is designed to cover gas, oil, and fixed costs such as insurance and depreciation. The departure and end location for determining the mileage for reimbursement will be LU or the employee's primary worksite. Tolls and parking fees are reimbursable. Car wash expenses are not reimbursable.

The LU's auto liability coverage may extend to employees driving a personal vehicle on company business - certain limitations may apply. However, the employee's personal auto insurance is primary. LU's auto insurance coverage will provide excess liability coverage while an employee is using a personal auto on university business. LU's auto insurance will not cover physical damage to the employee's vehicle. LU will cover the cost of the deductible when the employee was not at fault. In acts of nature, or force majeure, LU will not be responsible for any deductible payment. If appropriate documentation is provided to show a no-fault accident (or other driver was at fault), LU will cover the cost of the deductible.

Employees traveling on LU business with personal vehicles must maintain personal auto liability insurance with limits no less than: \$100,000 per person, \$300,000 per accident, and \$25,000 property damage or \$300,000 CSL.

Motorcycles, motor scooters, mopeds, and bicycles are not considered to be auto vehicles for insurance purposes. Therefore, these forms of transportation are not covered under LU auto insurance.

LU VEHICLE

When using a university vehicle for business travel, the only anticipated reimbursable expenses are for parking. Toll cards (Illinois "I-pass") and fuel purchasing cards will be given out with the vehicle.

Refer to the LU Vehicle policy for additional details and Schedule C for Vehicle Policy contact information.

TAXI AND OTHER LOCAL TRANSPORTATION

The cost of local ground transportation to and from hotels, airports or railroad stations in connection with business activities is reimbursable. Employees should balance cost, convenience, and safety in choosing ground transportation options. A tip amount up to 15% is reasonable and reimbursable. Public transportation is a convenient and affordable alternative to taxi service in many metropolitan areas and is reimbursable to employees.

Airport parking over the long-term should be avoided (refer to Vehicle policy). Alternative arrangements for travel to airports should be considered when airport-parking charges would exceed the cost of a round-trip taxi service.

MEALS AND ENTERTAINMENT (M&E) EXPENSES

LU will reimburse employees for reasonable, non-excessive meal expenses incurred while traveling away from home or entertaining on university business. Employees will be reimbursed for M&E expenses based on actual and reasonable costs that are substantiated with itemized receipts. Sales tax should not be incurred on meals in Wisconsin or other states that will honor LU's tax-exempt status.

At a meal with all employees, the highest-ranking person should pay for the meal. This ensures that the authorizer is not someone who was in attendance at that meal.

Daily dining expenses for business travel

LU has established a recommended maximum daily amount for employees and authorizers to use. This maximum amount is \$60/day and includes **all food, beverages, and meal related tips**. The \$60 amount is allocated below for guidance, but it is the employee's discretion to allocate the \$60 among meals.

Actual reimbursements will require itemized receipts.

- \$10 Breakfast
- \$15 Lunch
- \$30 Dinner
- \$5 Miscellaneous Snacks and Beverages

This maximum assumes a full day of business travel and that no meals are provided at conferences, included in lodging rates, or paid for by another party. Less than a full day of travel (or conferences with meals provided or sponsors providing meals) should have the appropriate meal allowances deducted. For example, if an employee returning from a business trip arrives at LU at 3pm, the allowance for that day would be \$30 (\$60 daily allowance minus the \$30 dinner allowance).

Exceptions

It is understood that there may be exceptions to the maximum dollar amount. If an employee seeks reimbursement for a meal at an amount greater than the recommended threshold, a policy exception will be noted in CERTIFY when completing their expense report. Employees must justify the exception on in the REASON field within CERTIFY to be reviewed and signed by their supervisor / approver.

Please note that departments may, at their discretion, be more restrictive than university guidelines.

Receipts

According to Internal Revenue Service guidelines, meal and entertainment charges for business guests are reimbursable on a tax-free basis when names, positions/titles, and the organizational affiliation of the guest(s), along with the business purpose are included on the Expense Report in CERTIFY. Itemized receipts (not just the credit card charge slip) are required for meal expenses, and must be submitted as supporting documentation for Expense Reports in CERTIFY.

Alcohol

Alcoholic beverages for faculty or staff age 21 or older are generally allowable, but only within the guidelines for maximum daily spending for meals and refreshments. **Alcohol is NOT to be charged under any circumstances to federal or state sponsored grants and contracts.** Additionally, employees using grant or other restricted funds should ask the appropriate Development contact before charging alcohol to the fund. **Any meals reported in CERTIFY on the expense report will need to answer the inquiry of whether or not alcohol was purchased with the meal.**

Alcohol is not reimbursable to students regardless of source of funds. Please note that departments may, at their discretion, be more restrictive than LU guidelines regarding expenses for alcohol.

TIPS

Tips are reimbursable for normal services associated with business travel such as food services, porters, housekeeping, etc. Tips included on meal receipts will be reimbursed. Tips should be reasonable and any unusual amounts should be explained. General tipping guidelines:

- Meals: 15% – 20%
- Housekeeping: \$2 to \$3 / night
- Valet: \$3-\$5 when vehicle is returned to you
- Taxi / Ride Share: 10% - 15%
- Bellman / Porter: \$1 to \$2/bag

Meal tips are included in the daily maximum meal expense of \$60.

PER DIEMS

LU recognizes that use of a per diem may be preferable in exceptional circumstances. The use of a per diem could be both an exception to the requirement of receipts and, potentially, to the daily maximum meal allowance. When authorized, per diem rates can be provided to cover lodging, meals and incidental expenses, or meals and incidental expenses only.

In these circumstances, the per diem use must be authorized in writing and in advance by the Provost or a cabinet member and by the Controller. When proposing a per diem for travel expenses, the requestor must include an attachment provided by Financial Services that outlines the following:

- a justification for the use of a per diem;
- the basis for determining the proposed per diem rate that will not exceed the federal per diem rate for the location of travel
- the specific days to be worked away from home;
- the location of where the services will be performed;
- the business purpose of the travel, and,
- if applicable, a sponsoring agency's authorization to use a per diem.

CONFERENCES AND PROFESSIONAL MEETINGS

A conference agenda or meeting schedule is to be submitted with the Expense Report in CERTIFY to document the business purpose of the trip. The entire conference agenda need not be attached; the most important pages are those containing the location of the conference, meals provided, the schedule and those pertaining to the traveler's involvement at the conference (e.g., as a speaker or panel member).

When attending a conference, employees may stay at the conference hotel even if it is not the most economical option available. Employees should use their discretion in determining whether a more economically priced nearby hotel may be convenient enough.

If meals are included in the conference fee, but the employee chooses to eat elsewhere, such expenses are not reimbursable. Any exception request to this policy must include a full explanation on the CERTIFY Expense/Reimbursement Report.

Many conferences offer optional recreational events for attendees for an additional cost/fee. Such activities are generally not allowable as an LU expense but the employee may choose to participate and pay with personal funds. In some cases, such events may be allowable if there is a reasonable business purpose. Decisions regarding the reimbursement for such events should be made by the employee's supervisor **prior** to the travel.

TRAVEL INSURANCE

Business Travel and Medical Assistance (Accident and Health)

LU has Business Travel/ Accident Insurance that automatically covers faculty and staff traveling on business, either domestically or abroad, at no cost to the traveler. This coverage provides the following:

Accidental Death & Dismemberment Coverage: \$100,000

Out of Country

Medical Evacuation and Repatriation Coverage: Unlimited subject to the following:

 Hospital Admission Guaranty \$5,000

 Medical Expenses \$100,000

 Family Travel Expense \$100/day for Maximum of 5 days

Natural Disaster Evacuation Expenses \$100,000

Political Evacuation Expense \$100,000

24 Hour Business Travel Hazard means all circumstances arising from and occurring while the LU faculty or staff is on Business Travel or Relocation Travel. Insurance under this 24 Hour Business Travel Hazard begins at the actual start of business travel whether the point of origin is from the LU faculty or staff's residence or regular place of employment, whichever occurs last. Insurance under the 24 Hour Business Travel Hazard ends immediately upon return to the faculty or staff's residence or regular place of employment, whichever occurs first. 24 Hour Business Travel Hazard includes Personal Excursion. Personal Excursion means travel or activities that are unrelated to LU business and which such travel or activities coincide with the faculty or staff's business travel. Personal Excursion is limited to any consecutive 14 day period immediately prior to, during or immediately follow such business travel.

CHUBB is Lawrence University's travel and medical assistance provider. LU's policy number is 9908-30-85. Call 1 (888) 987-5920 from the U.S. and Canada. From other international locations, call collect: 1 (240) 330-1571

Cancellation

LU generally does not provide travel cancellation insurance. An exception to this would be international group travel with students. For more information, please see International Travel.

The cost of any additional travel insurance is **not** reimbursable unless prior approval is obtained.

Questions regarding insurance should be directed to Human Resources.

If you are traveling **with students**, please refer to academic travel with students at the following LU website:

<http://www.lawrence.edu/faculty/academic-travel>

INTERNATIONAL TRAVEL

International travel for academic purposes **with students** is covered in policies at the following LU website: <http://www.lawrence.edu/faculty/academic-travel/international-travel>

Reimbursement requests for international travel follow the same guidelines as the general travel policy. In addition to airfare, business meals and entertainment, car rentals, lodging, etc., the traveler will be

reimbursed for applicable passport/visa fees, required immunizations, airport taxes, exchange rate fees, and other items necessary for conducting LU business in connection with university travel.

Expense reports must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Employees must use the currency rates that were in effect on the date(s) the expense was incurred. An average rate for the time spent in any country will suffice. Purchasing or personal credit card transactions will already be converted to US dollars on your statement. Documentation of the exchange rate used or statements showing conversion amounts should be included with your expense report. Several website are available for employees to obtain such rates (e.g., Yahoo Currency Converter, <https://finance.yahoo.com/currency-converter/>).

For the safety of students and employees and to eliminate insurance coverage risk, the university does not generally recommend travel to a country for which the U.S. State Department has issued a travel advisory. The Chubb travel risk intelligence portal website should be reviewed prior to planning an international trip at:

www.chubb.com/travelhelp/eb Group ID: N2CHUEB and Activation code: 20130503

Travelers must contact the Director of Human Resources at least two months in advance if travel to a high risk country is being planned.

U.S. carriers must be used for all travel conducted under a federal or state sponsored funding, with rare exceptions; contact the Corporate, Foundation, and Sponsored Research office before purchasing a ticket if you believe grant-funded air travel on a non-U.S. carrier may be required.

PERSONAL TRAVEL AND TRAVEL COMPANIONS

When traveling on Lawrence business, employees may sometimes combine business and personal travel. For example, employees may add extra personal days at the business destination, have family members or others join them on a business trip, or begin or end their business travel in a location other than LU or their primary worksite. Combining business and personal travel in this way is allowable provided that it does not increase the cost to Lawrence.

The employee is responsible for clearly separating business and personal expenses. Lawrence will pay for only those expenses that would have been incurred had the employee been traveling alone and only for the required duration of the business trip. In some cases, the employee will need to price out an alternative itinerary for just the business portion of the trip; the employee is responsible for any costs above that. Lawrence will not pay for personal expenses, including but not limited to: airfare, lodging, or meals for additional persons; the higher cost of multi-city airfare (if beginning or ending a trip at a personal destination); lodging or ground transportation for additional days; and higher cost to rent a larger vehicle than the employee alone would require. **This analysis must be documented and attached to the Expense Reimbursement request or Purchasing Card Expense Report in CERTIFY that is submitted for approval.**

If business and personal travel costs must be incurred in a single transaction, the employee should use personal funds and request reimbursement in CERTIFY. Supporting documentation must include a breakdown of the business and personal portions of the cost.

Employees planning combined business and personal travel may wish to consult with Financial Services before booking travel to discuss the specific situation and what additional documentation may be necessary, so that alternative itinerary pricing or other unusual documentation can be captured at the appropriate time.

On rare occasions, business travel for an employee's spouse, domestic partner, or other family member may be approved when that individual has a substantial business-related role in the trip. However, even

when it is approved in advance and serves a business purpose, the cost of spouse or partner travel may be treated by the IRS as taxable compensation to the employee, subject to required payroll tax withholding and reported on the employee's Form W-2. Employees are encouraged to consult with Payroll in advance to determine whether a spouse, partner, or family's members approved travel will be considered reportable income and what documentation may be required for a determination of non-taxable status.

Note that for federal and state sponsored projects, travel expenses for a spouse, domestic partner, or family member are never allowed.

MEMBERSHIPS

Memberships in professional societies, organizations, or institutions that are a requirement of the employee's job and approved by their department are reimbursable and not taxable.

Individual dues paid for membership in any club organized for business, pleasure, recreation, or any other purpose are generally not reimbursable. If an exception is approved (by a Vice President or their authorized representative), the reimbursement will be excludable from taxable income only to the extent that the employee meets the substantiation requirements of the Internal Revenue Code. It is the employee's responsibility to document business versus personal use of social clubs paid for by an employer. This documentation should be submitted annually. To the extent that the employee fails to substantiate the business purpose, the total amount of dues paid must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2.

GIFTS AND AWARDS TO EMPLOYEES

Gifts and awards that have a value of more than \$25 given by LU to employees are typically considered taxable income. Thus, they must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. The President must approve distinguished Service awards. Service Awards (e.g., 5 years of service) are managed through Human Resources.

Gift cards may not be purchased with LU funds for the purpose of giving an employee or volunteer a gift, reward, or thank-you. In certain circumstances, gift cards may be given to students and research participants. Refer to the Gift Card Policy prior to purchasing the cards:

http://www.lawrence.edu/info/offices/financial_services/policies

CELL PHONE

Certain employees may receive a reimbursement for personal cell phone usage for business purposes. The reimbursement level depends on the position. Contact Human Resources for details.

EMPLOYEE RECRUITMENT & MOVING EXPENSES

Travel for prospective employees and their families must be authorized in advance by LU in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by LU insurance.

LU hiring managers should take advantage of discounts with local hotels and car rental services when

paying for candidate's lodging and vehicle. Travel Leaders can make flight, hotel, and vehicle arrangements on behalf of LU for candidates. Lodging at Red Lion Hotel Paper Valley or Copper Leaf may not require a rental vehicle.

If a candidate chooses to drive and select their own lodging, managers should use the following to limit the maximum reimbursement amount:

- Lodging of \$121/night; Copper Leaf Hotel standard rate of \$105 + 15% tax = \$121/night
- Car rental of \$34/day; Enterprise rental of intermediate size vehicle is \$29.98/day + tax = \$33.72

Once an offer of employment has been accepted, travel expenses are considered to be "Moving Expenses". LU is required to report all reimbursements for moving expenses to the Internal Revenue Service and these reimbursements may be considered taxable income to the employee.

Please contact Human Resources for additional details (Schedule C).

OTHER EXPENSES

Common business expenses that may or may not be reimbursed (if they are paid by purchasing card, invoice, or disbursement requests) are described below to make employees aware of requirements or preferred vendors prior to purchasing or committing to the expense.

Beverages (coffee, tea, water) for Employees / LU Guests: When made available to all members of a department and to visitors, these expenses may be incurred at the discretion of the department.

Team Building Expenses: Annual staff retreat expenses that include a business purpose are allowable. The cost of the venue and food should be reasonable. A guideline of \$50/employee/retreat is reasonable.

Office Supplies: LU uses Staples for office supplies. This process allows LU purchasing rebates. Contact Financial Services or you department administrative assistant for help with purchasing.

Technology Needs: Computers, printers, other hardware, software, etc., must be communicated and approved by Technology Services **prior** to purchase. Contact Technology Services or the helpdesk.

Furniture: Facilities Services must be contacted prior to purchases. This will allow for continuity, and allow for potential use of excess inventory where appropriate.

Honoraria: Paying for guest speaker fees is a common LU business expense. For this type of expense, a Disbursement Request Form is completed that indicates the individual, payment method, date, and amount, along with a description of the event. **In addition to the form, documentation is required that supports the disbursement.** For example, this could be an email exchange that clearly outlines the individual being paid, amount, date, etc. New vendors require a completed W-9 Form prior to issuing payment. This form can be found at:

http://www.lawrence.edu/info/offices/financial_services/accounts_payable/accounts_payable_forms

SCHEDULE A

Expense Supporting Documentation

Expense	Supporting Documentation	Other Documentation Requirements
Air Transportation	Flight itinerary reflecting airline, flight numbers, departure/arrival dates and times, and passenger receipt listing flight cost, payment method, and evidence of full payment	Absent the proper itinerary and receipt, one or more of the following may also be required: E-receipt print out from kiosk or 24 hour check in; boarding pass, and/or a copy of the traveler's credit card statement reflecting the charge.
Car Rental	Receipt/itinerary from rental counter or travel service website reflecting cost and evidence of full payment	Absent the rental car receipt, additional information may be requested, including trip itinerary and a copy of the traveler's credit card statement reflecting the charge
Personal Auto	Google Map (or similar itinerary) with miles driven; Miles driven; toll receipts, parking receipts	Maximum mileage reimbursement is \$125 or 250 miles round trip.
Taxis, Ride Share, Shuttle, Public Transit	Credit card slip, Receipt (Drivers will give you a receipt upon request), Public transportation receipts, tickets, or stubs	
Conferences	Receipt showing evidence of full payment, plus summary agenda or meeting schedule.	The entire conference agenda need not be attached; the most relevant pages will include the location of the conference, the schedule and those pertaining to the traveler's involvement at the conference
Lodging	Itemized hotel bill showing the amount paid, or receipt from online travel service (Hotwire, Priceline, Hotels.com, etc.) reflecting cost and evidence of full payment	If a hotel receipt is lost, please request an emailed copy of the itemized receipt from the hotel after the visit is completed.
Meals	Itemized restaurant receipt and charge card receipt with the name(s), position(s), company of the person(s) entertained and business purpose.	Complete the Missing Itemized Receipt Form if lacking an itemized receipt. NOTE: Full reimbursement may not be given if an itemized receipt is not provided.
Entertainment	Itemized receipt and charge card receipt with names(s), position(s), company of the person(s) entertained and business purpose	
Honoraria Guest speaker / performer fee	Disbursement request must include supporting documentation such as email communication between LU and the guest speaker / performer agreeing on the date/time of the visit and the fee to be paid. A copy of the event on the LU calendar would also suffice.	A reminder that new 'vendors' require a completed W-9 on file before payments can be made; and this pertains to speaker fees and honoraria also. This should not be a 'reimbursable' expense, as it should be directly paid to the speaker.

SCHEDULE B

Reimbursable Expenses Allowed and Not Allowed

The following list is presented only as a guide and is not intended to be a complete list of expenses, which are or are not reimbursable by LU:

Category	ALLOWABLE Expenses	UNALLOWABLE Expenses
Air Transportation	Lowest price coach fare that reasonably meets the needs of the employee and business One checked bag	Airline clubs Seat Upgrades Lost baggage Additional travel insurance (beyond that provided by LU) Portion of travel that is personal Excessive parking fees (use taxi as appropriate)
Ground Transportation <i>(Refer to Vehicle Policy for details)</i>		
Personal Vehicle	Mileage up to 250 miles round trip Tolls Parking	Gas receipts (part of mileage) Mileage over 250 miles round trip Traffic / Toll / Parking violations Insurance Portion of travel that is personal Auto repairs and maintenance Normal commuting expenses
Car Rental	Up to a Mid – Sized car Gas, Tolls, Parking	Vehicle Upgrades Additional insurance (beyond that provided by LU) Traffic / Toll / Parking violations Portion of travel that is personal Club memberships (contact HR for Enterprise benefit)
LU Fleet	Parking (refer to Vehicle Policy)	Traffic / Toll / Parking violations
Taxis, Shuttles, Public Transit	Fare, Tip	Portion of travel that is personal
Tips	Reasonable tips for meals, taxis, housekeeping, porters, etc.	Portion of tips that is personal

Category	ALLOWABLE Expenses	UNALLOWABLE Expenses
Lodging	Rate based on single occupancy Lodging for nights necessary for business portion of trip	Room Upgrades Late/cancellation charges that could have been avoided Non business expenses such as movies, personal internet charges, fitness center, spas, mini-bar purchases Pet related charges Portion of lodging that is personal
Conferences	Conference fees for business related meetings	Travel costs related to personal time (extended business trip to vacation and/or costs associated with personal expenses) Meals purchased when provided for in conference fees Optional, additional cost activities that are not business related (golf fees, city tours, etc)
Meals	Meals related to business \$60 per-day maximum for all food, beverages, and tips (exceptions must be documented and approved)	Portion of meals that is personal Alcohol for federal or state funded awards Meals purchased when provided for in conference fees, meetings, lodging, or 3 rd party
Entertainment	Business related entertainment expenses	Personal events such as movies, sporting events, activities, etc
Other Travel Related costs	Business related costs for photocopying, postage, supplies Passport / vaccinations for business travel Laundry / Dry cleaning when business travel is 5 consecutive nights or longer. These costs must be incurred during travel.	Toiletries, haircuts, reading materials, movies Child care, pet care, house sitting costs Personal side trips or extended stay costs
Memberships	Professional memberships that are a requirement or business aid of an employee's job and approved by their supervisor	Dues for memberships in business, pleasure, recreation or social clubs that lack a LU benefit
Other	Flowers sent to an employee or employee's family due to serious illness or death Beverages when made available to all employees in a dept and to guests (coffee, water, tea) Staff retreats that have a business purpose-\$50/person	Gifts to recognize personal events such as birthdays and weddings, etc.

SCHEDULE C

Contact Information

Travel Key Contacts

Travel Leaders
Lori Kowalski
920-694-4647
lkowalski@tldiscovery.com

Travel Leaders
Aimee Johnson
920-694-4650
ajohnson@tldiscovery.com

Travel Leaders
Kelly Gonzales
920-694-4648
kgonzales@tldiscovery.com

Fast Park (Airport Parking)
Barbara Sundquist
bsundquist@thefastpark.com
414-803-8106

APPLETON, WI HOTELS WITH PREFERRED RATES
Copper Leaf Hotel, (920)-749-0303
Red Lion Hotel Paper Valley, (920) 733-8000

Lawrence Key Contacts

FINANCIAL SERVICES

Accounts Payable including Disbursement Request Form, Cash advances and Virtual or plastic prepaid debit cards
Brandie Jewett, Accounts Payable Specialist, (920) 832-6542

Chase Purchasing Card
Kay Guilette, Executive Assistant, (920) 832-7205

Sales Tax Exemptions
Jill Senso, Accountant, (920) 832-6544

General policy questions:
Amy Price, Controller, (920) 832-7164

CERTIFY software
Brandie Jewett, Accounts Payable Specialist, (920) 832-6542
Kay Guilette, Executive Assistant, (920) 832-7205
Amy Price, Controller, (920) 832-7164

HUMAN RESOURCES / PAYROLL

Questions regarding payments to foreign visitors:

Anne DeLain, Payroll Coordinator (920) 832-6539

Questions regarding employee injuries and workers compensation, vehicle and travel insurance, and other benefits:

Director of Human Resources, (920) 832-6511

GRANTS AND SPONSORED PROJECTS

Questions regarding a federal, state, or privately sponsored projects, please contact:

Grants & Special Gifts Coordinator, (920) 832-6764

LU VEHICLE POLICY

Questions regarding LU vehicle policy:

Jodie Bonikowski, Assistant Director of Campus Services - Warch Campus Center
(920) 832-6654

SCHEDULE D

Authorizer Table

Note: If the purchase requires a signed contract, refer to the Policy and Procedures for Contract Approval and Signatory Authority found on the Financial Services Policies Webpage.

https://www.lawrence.edu/info/offices/financial_services/policies

Requester	Approver
Students	Please refer to the <i>Student Handbook</i> . If the funds are allocated by LUCCL to a student group, the spending and accounting of the funds are bound by the rules of the organization finances as set down in LUCCL legislation.
Staff / Administrators	Supervisor and/or person responsible for the budget being accessed
Vice President or Provost & Dean of the Faculty	President, President's designee, or Vice President for Finance & Administration
President	Vice President for Finance & Administration
Faculty	
Departmental / interdisciplinary program budget	Department chair or interdisciplinary program director. If the individual requesting payment/reimbursement is the chair or director, then the Provost & Dean of the Faculty must approve.
Professional Development funds (e.g., endowed professorship funds, indirect cost recovery funds)	Provost or Provost's designee (see page 6 <i>Delegation</i>)
Provost Office internal grants	Request must be made by faculty member using standard form. Once the Provost & Dean of the Faculty has approved a specific dollar amount for the requested purpose, the Provost's designee (e.g., budget manager, executive assistant) may approve expenses incurred that are within the Provost-approved amount and purpose.
Start-up funds	Provost or Provost's designee
Endowed speaker/ artist series	Department chair (or program director, for faculty whose primary appointment is in an interdisciplinary program) If the individual requesting payment/reimbursement is the chair or director, then the Provost & Dean of the Faculty must approve
External grant funds	See Grant Award Memo for that particular grant.