

NORTHEAST COMMUNITY COLLEGE

ADMINISTRATIVE PROCEDURE NUMBER: AP-6164.0

FOR POLICY NUMBER: BP – 6164

COLLEGE TRAVEL REIMBURSEMENT AND BUSINESS EXPENSE

1. PROCEDURE SUMMARY STATEMENT

To establish protocol for college travel and expenses.

2. DEFINITIONS

- 2.1 Business Travel - travel related to the performance of college business.
- 2.2 Non-Employee/Non-Student Traveler - any traveler without a college-related reason for travel, e.g. an employee or student's spouse, significant other, or dependent.
- 2.3 Professional Development Travel - travel for the purpose of professional growth and development such as conferences, workshops, and professional meetings.
- 2.4 Student Curricular Travel - travel for class tours, field trips, and/or any other officially sanctioned, academic-related travel.
- 2.5 Student Co-Curricular Travel - travel associated with athletic teams, student government, student organizations, and other related activities.

3. PROCEDURE

3.1 Business Travel

- 3.1.1 Reimbursement of travel expenses incurred by college employees is made only on travel approved in advance by the employee's supervisor.
 - 3.1.1.1 The Travel Request and Validation Form shall be submitted to the Human Resources Office prior to any travel.
 - 3.1.1.2 Claims for reimbursement of travel expenses must be made using an Expense Reimbursement Form. Expense Reimbursement Forms must be submitted within one month after the completion of the approved travel or the date the expense was incurred.
 - 3.1.1.2.1 All reimbursable expenses incurred prior to July 1st must be submitted to Accounting Services no later than July 15th. A separate Expense Reimbursement Form should be used for reimbursable expenses incurred after June 30th.

- 3.1.1.3 Itemized receipts are required for transportation, lodging, conference registration fees, and/or other business related expenses, with the exception of expenses that qualify for Per Diem reimbursement (See Section 3.7).
- 3.1.1.4 If an itemized receipt is not available, attach a statement identifying what was purchased and the cost of each item. The total of such purchase shall be equivalent to the amount on the cash or credit card receipt. If an individual continually submits claims without original itemized receipts, reimbursement may be denied.
- 3.1.1.5 Alcoholic beverages and the related taxes and tip will not be reimbursed.
- 3.1.2 Employees who travel regularly within their role at the College, or who accompany students on curricular and co-curricular travel, may be eligible to obtain a college-issued credit card to use for authorized travel-related expenses.
 - 3.1.2.1 College-issued credit cards are issued at the permission of the employee VP and with the approval of the VP of Administrative Services.
 - 3.1.2.2 Itemized receipts are required for all credit card purchases.
- 3.1.3 There are provisions of the Fair Labor Standards Act relating to compensable time that must be followed for non-exempt employees traveling to perform College business. For questions, refer to the FLSA guidelines, or contact Human Resources.
- 3.1.4 Employees are responsible for all costs of non-employee travelers, e.g. transportation, meals, and registrations.
 - 3.1.3.1 The College cannot arrange or pay for travel arrangements for non-employees, e.g. flight reservations.
 - 3.1.3.2 If an employee wishes to make his/her own arrangements to include a non-employee, they must communicate with the Purchasing Department prior to booking, and request expense reimbursement on the employee's travel expenses per Section 3.5.1.1.

3.2 In-State Business Travel

- 3.2.1 When traveling within the State of Nebraska, employees should request that all applicable state sales, lodging, county, and occupancy taxes be removed from the bill for meals and lodging.
- 3.2.2 For employees with a College issued credit card, a copy of the "Nebraska Resale or Exempt Sale Certificate" (Form 13) and a copy of the "Exemption Permit for Use of Credit or Debit Cards" should be presented to the vendor. Accounting

Services will issue these forms to college credit cardholders after the cardholder's first billing cycle.

3.3 International Business Travel

- 3.3.1 All international travel must have prior approval from the appropriate division's Vice President.
- 3.3.2 Anyone traveling abroad must register with the Smart Traveler Enrollment Program (STEP) at <https://step.state.gov/step/> and provide a copy of the STEP confirmation to the Director for Global Engagement prior to departure.
- 3.3.3 Foreign travel guidelines published by the U.S. State Department will be used as a reference for maximum allowable hotel and incidental amounts (U.S. State Department 'Maximum Travel Per Diem Allowance for Foreign Areas'). Hotel and meals must be substantiated by original itemized receipts, and actual expenses will be reimbursed up to the maximum allowed by the U.S. State Department. Travelers may access the current amounts at the following site: <https://aoprals.state.gov/>.
- 3.3.4 College employees who are required to obtain immunizations for college-related international travel will be reimbursed for any cost in excess of the amount covered by the staff member's insurance. A copy of the employee's insurance "Explanation of Benefits" must be submitted with the reimbursement request.
- 3.3.5 Passport issuance fees, entrance visas and departure/exit fees for college employees are reimbursable for required college-related international travel with submission of original receipts with the reimbursement request.
- 3.3.6 Student international travel fees and expenses are not reimbursable.
- 3.3.7 Gifts related to international travel in cultures where it is appropriate for the traveler to bring gifts will be paid for by the College. The gift must be approved in advance of travel by the appropriate cabinet member.

3.4 Grant and Contract Funded Travel

- 3.4.1 Travel funded by external grants and contracts may have reimbursement guidelines that conflict with this procedure. In such instances, the more restrictive procedures shall be followed.

3.5 Commercial Transportation

- 3.5.1 Employees shall make arrangements for travel requiring commercial transportation by submitting a Purchase Requisition Form to the Purchasing Department. To maximize savings and take advantage of possible early purchase discounts, travel arrangements should be made at least 45 days prior to departure. The Purchasing Department will complete travel arrangements and

remit payment accordingly, when possible.

- 3.5.1.1 If the employee has prior approval from the Purchasing Department to complete their own travel arrangements, it will be necessary for the individual to pay all expenses from personal funds and seek reimbursement by completing an Expense Reimbursement Form for actual expenses, substantiated by itemized receipts once the trip is complete.
- 3.5.1.2 The College pays for standard coach airfare at the least costly rate available, which also realistically meets the traveler's schedule. The first bag fee and early check-in, as available, are paid by the College; all other convenience fees are the responsibility of the traveler.
- 3.5.1.3 When necessary, the College pays for the rental of a basic intermediate level car; all upgrades are the responsibility of the traveler. In many cases, the use of shuttles or taxi services may be more economical than the rental of a car.
 - 3.5.1.3.1 The rental vehicle shall only be used for college related travel.
 - 3.5.1.3.2 All liability and damage coverage shall be declined, as the College maintains insurance coverage for these items.
 - 3.5.1.3.3 It is the traveler's responsibility to refuel the car prior to returning the vehicle to the drop site, as fuel service fees can be substantial, and the fees may be deemed a personal expense by the College.

3.6 Lodging

- 3.6.1 Employees are responsible for reserving lodging accommodations for their approved travel.
 - 3.6.1.1 Reimbursement of lodging expenses is limited to the single room rate, applicable taxes, and business related communication expenses at a moderate, mid-market hotel or motel.
 - 3.6.1.2 Accommodations for up-market or luxury hotels are not acceptable unless a conference, workshop, or other college business is scheduled at that hotel.
 - 3.6.1.3 Room service, movies, and/or other charges will not be reimbursed.

3.7 Meals and Incidentals

- 3.7.1. Meals and incidental expenses incurred while traveling away from home are paid at 75% of the U.S. General Services Administration (www.gsa.gov) standard Per Diem rate.
- 3.7.2 A Per Diem reimbursement for meals will be used unless an exclusion exists (see section 3.7.3). Meal receipts are not required when using a Per Diem process for reimbursement, although employees are advised to retain the itemized receipts for their personal records. When requesting a Per Diem the employee will receive the amount allowed, as described above, for each day the employee is on an eligible business trip.
- 3.7.3 The Per Diem reimbursement will not be used for any day the employee (or other individual):
 - 3.7.3.1 Pays for another employee's meal(s);
 - 3.7.3.2 Has any meal paid for by another traveling employee;
 - 3.7.3.3 Uses a college-issued credit card to pay for travel expenses;
 - 3.7.3.3.1 If the employee has been issued a college credit card for travel, the employee must use the credit card for all travel related expenses and are not eligible for per diem.
 - 3.7.3.4 Travels outside of the United States;
 - 3.7.3.5 Travels without a required overnight stay;
 - 3.7.3.5.1 Meals are not reimbursed unless business activities are conducted during the meal as provided by Internal Revenue Service (IRS) regulations (<http://www.irs.gov/pub/irs-pdf/p463.pdf>). When requesting reimbursement for business meals the following items must accompany the request;
 - 3.7.3.5.1.1 An itemized receipt;
 - 3.7.3.5.1.2 A list of all meeting participants; and
 - 3.7.3.5.1.3 An agenda or a statement which describes the nature of the business conducted.
- 3.7.4 Northeast Community College Board of Governors must be reimbursed on actual expense basis and are not eligible to be reimbursed using the Per Diem method in accordance with Nebraska statute section 85-1509.

3.8 Travel Advance

- 3.8.1 When travel expenses will be incurred for students, travel advances are available for those employees responsible for the travel of the student group and/or team.
 - 3.8.1.1 The employee must request a cash advance for such student travel by submitting a Request for Check Form to Accounting Services a minimum of fifteen (15) business days prior to the departure date.
 - 3.8.1.2 A declaration of actual expenses must be made upon completion of travel by submitting an Expense Reimbursement Form showing the actual expenses incurred, substantiated by itemized receipts. The Expense Reimbursement Form must also show the amount of the cash advance.
 - 3.8.1.2.1 If the actual expenses were more than the cash advanced, a check will be issued to the individual for the difference.
 - 3.8.1.2.2 If the actual expenses were less than the cash advanced, the remaining cash must be returned to the Accounts Receivable Services Office where a receipt for the excess cash will be issued. A copy of the receipt must be attached to the Expense Reimbursement Form prior to submission.

3.9 Use of a College-Owned Vehicle

- 3.9.1 The College encourages the use of a college-owned vehicle for overnight travel, as well as for travel consisting of multiple individuals traveling for the same business related reason. All drivers and passengers in a college-owned vehicle must comply with all state safety laws.
 - 3.9.1.1 To reserve a vehicle from Motor Pool, the driver should request the vehicle as far in advance as possible from Physical Plant, as the available vehicles are reserved on a first-come, first-serve basis.
 - 3.9.1.2 When picking up the vehicle from Motor Pool, the employee shall present both a valid Driver's License and a copy of his/her approved Travel Request and Validation Form. The employee shall also sign the Motor Pool Checkout form.
 - 3.9.1.3 The vehicle shall be returned immediately upon arrival from trip, and within the reserved time frame of travel to avoid a delay for the next scheduled vehicle reservation.
- 3.9.2 Only college employees, students, and individuals with a college-related business reason for traveling, e.g. Board of Governors, a college contractor, visiting international faculty/students, are allowed to travel in college-owned vehicles.

3.10 Personal Vehicle Mileage

3.10.1 Reimbursement of personal vehicle mileage is allowable when traveling between an employee's regular or main place of employment and any temporary work location(s), such as business meetings, conferences, recruiting, etc.

3.10.1.1 Any mileage incurred between the employee's personal residence and their regular or main place of employment is considered a commute and is not reimbursable.

3.10.1.2 If the employee travels directly to a temporary work location from their personal residence, rather than reporting to their regular or main work location first, mileage reimbursement is limited to the lesser of the distance from their regular or main place of employment or their personal residence.

3.10.1.3 When using a personal vehicle, the mileage reimbursement rate will follow the rate specified by Nebraska statute, section 81-1176 for Board members and employees.

3.10.1.4 When commercial transportation is available as a travel option, the lower of the total costs of either personal vehicle mileage or commercial transportation will be allowed as a reimbursement.

3.10.2 A person driving his or her own vehicle on college business does so at his/her own risk, and assumes all responsibility and cost for operation, including repairs, as well as for property damage and liability.

3.10.2.1 All drivers and passengers in a personal vehicle being used for business purposes must comply with all state safety laws.

4. PROFESSIONAL DEVELOPMENT TRAVEL

4.1 General

4.1.1 All travel for professional development must be validated by the staff member and approved by the immediate supervisor and Associate Vice President of Human Resources or his/her designee. This is accomplished through the completion of the Travel Request and Validation Form prior to leaving campus.

5. STUDENT CURRICULAR AND CO-CURRICULAR TRAVEL

5.1 General

5.1.1 The President has delegated the approval responsibility of curricular travel to the Vice President of Educational Services or his/her designee and approval responsibility of co-curricular travel to the Vice President of Student Services or his/her designee.

5.1.2 Student travel must be led by a college employee and approval by the Dean and the appropriate Vice President must be obtained prior to commencing travel.

5.2 Curricular and Co-Curricular Travel shall follow the same procedure as Business Travel, with the addition of the following items:

5.2.1 Roster and Itinerary

5.2.1.1 Prior to travel, the College employee responsible for the student travel must complete the Travel Request and Validation Form, and attach to it a roster identifying all students participating in the trip, as well as a detailed itinerary.

5.3 Traveling Separate from the Group

5.3.1 Students traveling and participating in a curricular or co-curricular activity will not be allowed to travel to or from the activity on their own or apart from the group. An exception may only be granted if the coach/advisor or appropriate Vice President gives approval prior to the commencement of the trip.

5.4 Non-group Members Travel

5.4.1 Employees and students who are non-members of the curricular or co-curricular group must have prior approval from the appropriate Vice President to travel in a college-owned vehicle.

5.5 Exemptions to Policy

5.5.1 The following travel is exempt from the Student Curricular or Co-Curricular Travel Policy:

5.5.1.1 When students in a class or organization meet at an off-campus site; and the students are responsible for their own transportation.

5.5.1.2 When students in a class or organization have an opportunity to attend an off-campus event that is not required by the class or organization; and the student chooses to attend and use his/her own transportation.

5.5.1.3 When student employees travel in a college vehicle in the performance of their college-related employment.

5.5.1.4 When student travel is for the fulfillment of requirements of cooperative internships, service learning, or for off campus federal work study employment.

6. JOB CANDIDATE TRAVEL

6.1 General

- 6.1.1 Candidates for full-time, exempt positions traveling to participate in an on-campus interview may be eligible for college-provided travel arrangements and/or expense reimbursement.
- 6.1.2 The Associate Vice President of Human Resources will approve air travel, rental car, meal reimbursement and overnight accommodation eligibility on a per position basis. Factors considered will include availability of local talent, completion of initial screening utilizing phone and/or video conferencing solution, and critical nature of the position to the College
- 6.1.3 The Associate Vice President of Human Resources will approve personal vehicle mileage reimbursement when the most direct route from the candidate's home (or other approved travel starting point) to the College is in excess of one-hundred (100) miles. Factors considered will include availability of local talent, completion of initial screening utilizing phone and/or video conferencing solution, critical nature of the position to the College and lower cost travel solution availability. If a candidate chooses to drive a personal vehicle when a lower cost travel option is available, the reimbursement will be capped at the estimated lower-cost solution amount.

6.2 Candidate Travel Arrangements

- 6.2.1 All candidate travel arrangements will be booked and managed through the Human Resources office to ensure cost effectiveness and consistency. Arrangements shall be made at the least costly rate available, which also realistically meets the traveler's schedule. \ .
- 6.2.2 The Human Resources office, after confirmation of candidate eligibility per Section 6.1, will work with the eligible candidate and the interview committee to book, reserve and/or pay for air travel, rental car and overnight accommodations with a Human Resource employee's college-issued credit card or via pre-established direct bill accounts.
- 6.2.3 Candidate air travel will be booked out a minimum of fourteen (14) days to ensure lowest cost of airfare. The hiring division's Vice President or Associate Vice President, upon request, can shorten this travel window if they agree to subsidize additional cost, if any. The Human Resources office will provide the cost of the 14-day ticket for comparison.

6.3 Candidate Travel Expense Reimbursement

- 6.3.1 Candidates are eligible for travel expense reimbursement for pre-approved expenses at actual costs. Itemized receipts shall be submitted to the Human Resources Office and a Request for Check Form completed.
- 6.3.2 Pre-approved personal vehicle mileage shall be submitted to the Human Resources Office and a Request for Check Form completed. Mileage will be

reimbursed per guidelines in Section 3.10.1.3

6.3.3 Meals will be reimbursed at actual cost and consistent with section 3.7.3. Alcoholic beverages will not be reimbursed.

6.3.4 Any additional costs shall be the responsibility of the candidate.

7. Cellular Telephones

7.1 General

7.1.1 The use of cellular telephones to conduct official college business is helpful in situations where other means of communication are not readily available. Cellular telephones should not be selected as an alternative to other means of communication, i.e., land-lines, pagers, and radios, when such alternatives would provide adequate but less costly service to the College.

7.1.2 The College may acquire and assign cellular telephones and/or pagers to individual departments when security and campus-wide services are required. A cellular telephone provided by the College at this level shall be for use by employees within the department for non-compensatory business service or use as defined by the Internal Revenue Code.

7.1.3 In addition, the College will provide qualifying employees with a reimbursement related to cellular telephone expenses as outlined in this procedure to offset the cost of the qualifying employee's business cost of cellular telephone service.

7.2 College-Owned and Provided Cellular Telephones

7.2.1 Employees must ensure cellular telephones are only used for business purposes and not in an illegal, illicit or offensive manner. Supervisors will maintain oversight of an employee's college-owned cellular telephone usage by periodically monitoring and reviewing such usage to ensure that use is appropriate and prudent fiscal management practices are followed.

7.3 Reimbursement for Qualifying Employees

7.3.1 Three tiers of reimbursement are available for qualifying employees. The senior administrative group will determine which employees qualify for one of the tiers. The criteria used for making this determination are:

7.3.1.1 Tier 1

7.3.1.1.1 Use of a personal cellular telephone is to aid in a department's efficient performance because of the employee's frequent time away from department telephone/office.

- 7.3.1.1.2 Employee is involved in frequent off hours/on-call activity where contact by cellular telephone is essential.
 - 7.3.1.1.3 Employee's assigned work requires substantial travel and contact by cellular telephone is essential.
 - 7.3.1.1.4 Qualifying employees will receive a reimbursement of \$10.00 per month.
- 7.3.1.2 Tier 2 - In addition to consideration of the criteria under Tier 1:
- 7.3.1.2.1 Employee is a key staff member needed in the event of an emergency (for example, emergency response team member).
 - 7.3.1.2.2 The nature of the employee's work is critical to the operation of the College requiring immediate and direct accessibility/response during business or non-business hours that cannot be accommodated by another device (for example, pager or radio).
 - 7.3.1.2.3 The anticipated level of business use is significant.
 - 7.3.1.2.4 Employee is frequently away from access to traditional land-based telephone services such that the individual cannot be reached in a timely manner at his/her office telephone.
 - 7.3.1.2.5 Qualifying employees will receive a reimbursement of \$50.00 per month.
- 7.3.1.3 Tier 3 - In addition to consideration of the criteria under Tier 1 and 2, a cellular telephone data plan is required for the position.
- 7.3.1.3.1 Qualifying employees will receive a reimbursement of \$75.00 per month.
- 7.3.1.4 This reimbursement provides the employee with funds to help defray the cost of acquiring and maintaining cellular telephone services that would be used in whole or in part to conduct college business. Periodic assessment will be completed to establish reimbursement rates align with current market.
- 7.3.2 To be considered for reimbursement, an employee's supervisor shall consider whether the employee's business need for a cellular telephone meets the required criteria set forth above and then shall submit a Cellular Telephone Authorization Form to the senior administrative group for consideration. The following steps are required:

- 7.3.2.1 Employee completes a Cellular Telephone Authorization Request Form.
 - 7.3.2.2 Supervisors approve and forward to appropriate Vice President or Associate Vice President, Dean, or designee.
 - 7.3.2.3 The appropriate Vice President or Associate Vice President, Dean, or designee must attach the request form with a recommendation for approval to the senior administrative group.
 - 7.3.3 Once approved, the supervisor shall submit a completed Cellular Telephone Authorization Form to the Purchasing Department by July 1 of each year. Reimbursements shall be set up within the Accounts Payable system to expire at the end of each fiscal year.
 - 7.3.4 If there is a change in an employee's responsibilities that would disqualify them from continuing to receive reimbursement, the supervisor must immediately take the necessary steps to terminate the benefit, effective with the date that the employee's responsibilities changed.
 - 7.3.5 Supervisors shall conduct an annual review and document the continued qualification for the reimbursement. Regardless of when the reimbursement is established, it will cease at the end of the fiscal year (June 30). A new Cellular Telephone Authorization Request form shall be submitted to the senior administrative group for consideration. The cost of the reimbursement is a departmental expense.
 - 7.3.6 Qualifying employees receiving reimbursement shall acquire and maintain an active cellular telephone service that provides national coverage and has an activated voicemail feature as well as, and if appropriate, a data plan. Qualifying employees shall notify the Business Office within 15 days of any changes in his/her cellular telephone service during the fiscal year. The employee's cellular telephone number shall be provided to the College for placement on contact/directory lists for Tier 2 and 3.
- 7.4 Reimbursement for Non-qualifying Employees
- 7.4.1 Employees that do not qualify for reimbursement or who occasionally incur cellular telephone expenses related to college business may be eligible for reimbursement of the cost of cellular telephone calls. Reimbursement shall be made at a flat rate of \$0.08 per minute up to a maximum of \$20.00 per month.
 - 7.4.2 To receive reimbursement, the employee shall submit an Expense Reimbursement Voucher and a copy of their itemized cellular telephone bill along with notations as to who was called and the business purpose of the college-related calls. The employee's supervisor shall review and approve the Expense Voucher and submit it to the Business Office for processing.

8. Internet Service

8.1 General

- 8.1.1 The use of internet service at home to conduct official college business is necessary in situations where an employee's regular place of work is away from a college campus.
- 8.1.2 The College will provide qualifying employees with a reimbursement related to internet service expenses as outlined in this procedure to offset the cost of the qualifying employee's business cost of internet service.

8.2 Reimbursement for Qualified Employees

- 8.2.1 Two tiers of reimbursement are available for qualifying employees.

8.2.1.1 Tier 1

- 8.2.1.1.1 Use of internet service at home is to aid in a department's efficient performance.
- 8.2.1.1.2 Employee is regularly based outside of a college campus, and regular duties require regular use of the service in preparation for and to assist in completion of business-related tasks.
- 8.2.1.1.3 Qualifying employees will receive a reimbursement of \$50 per month.
- 8.2.1.1.4 A copy of the receipt must be provided with an Expense Reimbursement form prior to payment.

8.2.1.2 Tier 2 In addition to consideration of the criteria under Tier 1

- 8.2.1.2.1 Employee is based out of a personal or home office.
- 8.2.1.2.2 The nature of the employee's work requires extensive use of the service for completion of business-related tasks.
- 8.2.1.2.3 Qualifying employees will receive a reimbursement for the full amount of expense for the service.
- 8.2.1.2.4 A copy of the receipt must be provided with an Expense Reimbursement form prior to payment.

9. APPLICABILITY

N/A

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SCHEDULE FOR REVIEW: 2023

DIVISIONS/DEPARTMENT RESPONSIBLE FOR REVIEW & UPDATE: Administrative Services

SPONSORING DIVISION/DEPARTMENT: Administrative Services

RELATED PROCEDURES/ REFERENCE: none

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