



# CSULB Travel Procedures

I.	INTRODUCTION.....	4
II.	SCOPE .....	4
A.	Use of Preferred Suppliers.....	4
B.	Reimbursement Standards.....	4
C.	Responsibilities .....	5
D.	Exceptions.....	6
III.	TRAVEL PAYMENT METHODS.....	6
A.	Prepaid Expenses and Direct Charges.....	6
B.	Cash/Non-Cash Advances.....	6
C.	Payment of Expenses on Behalf of Others.....	8
D.	Cancellations and Postponements.....	8
IV.	TRANSPORTATION EXPENSES.....	9
A.	General Information.....	9
B.	Air Travel.....	10
C.	Automobile .....	11
D.	Rail, Bus or Passenger Ship.....	14
E.	Other Forms of Transportation.....	14
V.	SUBSISTENCE EXPENSES .....	15
A.	Lodging.....	15
B.	Meals & Incidental Expenses (M&IE).....	16
C.	Travel of Less Than 24 Hours.....	17
D.	Payment of Group Subsistence .....	17
VI.	MISCELLANEOUS TRAVEL EXPENSES.....	18
A.	Registration/Event Fees .....	18
B.	Lodging Taxes .....	18
C.	Tips and Gratuities .....	18
D.	Business Related Expenses .....	19
VII.	Non-Reimbursable Expenses .....	19



# CSULB Travel Procedures

VIII.	SPECIAL TRAVEL SITUATIONS.....	19
A.	University Travelers.....	19
B.	Non-University Travelers.....	21
IX.	Personal Travel Combined with University Business Travel.....	23
X.	TRAVEL RELATED INSURANCE .....	24
A.	Employees.....	24
B.	Rental Vehicles .....	24
C.	Private Vehicles .....	25
D.	Personal Property or Baggage .....	26
E.	Emergencies.....	26
XI.	REPORTING TRAVEL EXPENSES .....	26
A.	Reporting Period .....	26
B.	Completion of a Travel Expense Claim .....	26
C.	Certification of Travel Expenses.....	28
D.	Return of Excess Advance Amounts.....	28
XII.	APPROVAL OF TRAVEL EXPENSE CLAIM.....	28
XIII.	TRAVEL WITHIN THE CONTIGUOUS UNITED STATES – 30 DAYS OR MORE .....	29
A.	Assignments that Exceed One Year – Indefinite Travel .....	29
XIV.	TRAVEL TO ALASKA, HAWAII OR THE U.S. POSSESSIONS .....	30
A.	Assignments of Less than 30 Days.....	30
B.	Travel Less than 24 Hours .....	31
C.	Assignments of 30 Days or More .....	31
D.	Indefinite Travel – Assignments that Exceed One Year.....	31
E.	Adjustment of Per Diem Rates – Lodging or Meals Provided Without Charge .....	31
XV.	INTERNATIONAL TRAVEL.....	31
A.	Assignments of Less than 30 Days.....	32
B.	Travel Less than 24 Hours .....	32
C.	Assignments of 30 Days or More.....	32



# CSULB Travel Procedures

D. Assignments that Exceed One Year – Indefinite Travel .....	33
E. Adjustment of International Per Diem Rates.....	33
F. Taxability of International Travel with Personal Use.....	33
G. Special Fees for International Travel .....	34
XVI. REFERENCES.....	35
Appendix A - Definitions.....	36
Appendix B - Mileage Reimbursement Rates for Private Vehicles.....	39
Appendix C - Tips and Gratuities .....	40
Appendix D - Lodging Limits.....	41
Appendix E - Meals and Incidentals (M& IE).....	41
Appendix F - Travel of Less than 24 hours - Meals & Incidentals Reimbursements.....	42
Appendix G - Meals provided as Part of Event .....	43
Appendix H - Travel Involving Multiple Locations .....	44
Appendix I - IRS Tax Gross Up Formula .....	46
Appendix J - Taxability of International Travel with Personal Use .....	47
Frequently Asked Questions (FAQ) .....	49
FORMS AND INSTRUCTIONS.....	51
ADDITIONAL CONTACTS.....	51
RELATED INFORMATION.....	51
HISTORY .....	51



# CSULB Travel Procedures

## **I. INTRODUCTION**

This set of procedures has been developed to provide guidance to CSULB business travelers, approvers, and payment processors for travel conducted on behalf of California State University, Long Beach. It supplies the details to statements referenced in the CSULB Travel Policy and explains the taxability of certain reimbursements.

The procedures have been separated into sections based on travel destinations, lengths of stay, mode of travel, and the type of traveler due to the different rules applicable for reimbursement. The procedures are applicable to all types of travel unless specified to the contrary.

## **II. SCOPE**

The procedures contained in this document shall apply to all official University travel, including sabbaticals funded by the University and travel funded under federal grants and contracts. Pursuant to the Code of Federal Regulations, costs incurred by travelers shall be considered reasonable and allowable only to the extent that such costs do not exceed charges normally allowed by the University in its regular operations as a result of the University's travel policy/procedures and the amounts claimed under sponsored agreements represent reasonable and allocable costs. The terms of an extramural funding agreement will govern only when such terms are more restrictive than these University travel procedures.

In addition, the terms of a collective bargaining agreement shall govern when such terms do not conform to the provisions of these procedures. These procedures are neither intended to nor shall be interpreted in any manner that would diminish the rights of employees under a settlement agreement.

*The documentation, review and approval processes stated herein are the minimum requirements for CSULB travel reimbursements. The departments, if desired, may adopt more restrictive guidelines and procedures than what is presented here.*

These procedures include special rules for non-employees.

### **A. Use of Preferred Suppliers.**

University business travelers are asked to be diligent about the cost effectiveness of travel related expenses. Travelers are expected to purchase travel services, when available, from CSU, campus, or State of California contracted suppliers.

These contracted suppliers deliver competitive value in the range of services required by University travelers. Such suppliers include airlines, car rental agencies, hotels, travel agencies, and online booking providers. Although it might be possible to obtain a lower cost from nonparticipating suppliers, use of contracted suppliers should, on average and over time, reduce the University's overall travel costs and provide the best value to the traveler.

### **B. Reimbursement Standards**

These guidelines are intended to conform to an accountable plan as defined by the Internal Revenue Service (IRS). Payments for travel expenses according to an accountable plan are not considered taxable income.

Travel expenses are considered to be taxable income by the IRS under the following conditions:



# CSULB Travel Procedures

- Travel expense claims that are not properly substantiated
- Meals and incidental expenses (M&IE) reimbursed on single day travel (no overnight stay)
- M&IE reimbursed in excess of published federal rates without appropriate documentation
- Excess amounts not returned to the University within 120 days after the expense was paid or incurred
- Expenses for travel in excess of one year
- Reimbursement of an employee's spouse or registered domestic partner's travel expenses that do not serve a bona fide University business purpose
- Travel expenses reimbursed during a period that lasts more than one year in a single work location
- Certain travel expenses related to moving a new appointee or a current employee

When a University employee travels under the sponsorship of a non-University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a University account or billed to the University. Airline tickets must be obtained from the sponsor. Payment of travel costs for CSU employees by another party may constitute a conflict of interest. See Conflict of Interest Handbook by the Office of General Counsel for additional information.

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the University, unless otherwise noted in these procedures.

University employees traveling on official business shall observe normally accepted standards of appropriateness in the type and manner of expenses they incur.

## **C. Responsibilities**

It is the responsibility of each individual who spends funds related to official University business travel and for each administrator and approving authority who approves use of funds related to official business travel to adhere to the policy and related procedures in effect at the time of travel.

### 1. Traveler Responsibility

The Traveler is responsible for:

- a. Utilizing University preferred suppliers
- b. Taking all steps to minimize risk to themselves and the University. This includes using safe transportation and lodging options and appropriate insurance coverage
- c. Making certain that business related expenses are ordinary, reasonable, not extravagant and necessary for the purpose to the trip
- d. Submitting travel claims within 30 days from the return of the trip
- e. Submitting quarterly travel expense claims when trips lasts more than 90 days
- f. Providing the business purpose and inclusive dates of each trip
- g. Returning to the University, within 30 days, any reimbursement or payment issued by the University which subsequently results in a refund to the individual.
- h. Being familiar with and adhering to the CSULB Travel Policy.
- i. Certifying they
  - Received authorization to travel
  - Expenses are in compliance with the travel policy and procedures
  - Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source
  - Has verified that the amount due is accurate



# CSULB Travel Procedures

- Traveled on official business

## 2. Approving Authority Responsibility

The approving authority is responsible for :

- Ensuring expenses are charged to funds authorized for the purpose and in compliance with the travel policy and related procedures;
- Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate;
- Validating, to the extent possible, that the approving authority reasonably believe expenses listed were incurred by the employee and appropriate supporting documentation is attached;
- Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements;
- Approving/denying payment of the Travel Expense Claim in a timely manner; and
- Denying expenses not directly related to official University business.

## 3. The Controller's Office – Accounts Payable Department

The Controller's Office Accounts Payable Department will perform the following functions:

- Review/audit for compliance with policy.
- Review/audit for the Appropriate Administrator approval
- Confirming that the appropriate documentation is submitted
- Processing reimbursements and payments

### **D. Exceptions**

Exceptions for expenses that are typically non-reimbursable, and arise because of special or unusual circumstances, must be documented and approved by the appropriate administrator per the campus delegation of signature authority guideline. When an exception has been approved, expenses will only be reimbursed to the extent of actual costs incurred, provided such costs are deemed to be ordinary, reasonable, not extravagant, and necessary under the circumstances.

For further information regarding exceptions, please contact Accounts Payable.

## **III. TRAVEL PAYMENT METHODS**

### **A. Prepaid Expenses and Direct Charges**

Prepaid expenses, such as transportation tickets and conference fees, as well as, lodging and meals for group travel and prospective employees, may be billed directly to the University. Direct billing of lodging and meals for *individual* travelers is not allowed. These expenses must be paid by the traveler when they are incurred, and a claim for reimbursement submitted at the conclusion of the trip.

Except in the cases of Payment of Group Subsistence Expenses, Students, and Prospective Employees, travelers are prohibited from charging travel-related lodging, meals, or miscellaneous expenses directly to the University.

### **B. Cash/Non-Cash Advances**



# CSULB Travel Procedures

In order to document the business purpose for which an advance was issued, the traveler must submit a Travel Expense Claim within 30 days after completion of travel even if he or she is not owed any additional reimbursement.

Cash Advances are only issued in the following circumstances:

- Travel is for a student group
- International travel

## 1. Issuance of Cash Advances

Cash advances will be issued no more than 15 days in advance of the travel. The amount requested on the Travel Advance Request form shall not exceed a reasonable estimate of the out-of-pocket expenses needed for the trip.

Cash advances should not be authorized under the following circumstances:

- The traveler is 30 days delinquent (60 days past the last day of the trip) in submitting a Travel Expense Claim for a prior trip

Since a traveler should have no more than one outstanding *cash* advance at a time, each *cash* advance should be accounted for before another cash advance is granted.

## 2. Non-Cash Advances

Employees may be reimbursed for out-of-pocket costs occurring prior to the actual dates of travel by submitting a travel claim form for reimbursement. This amount is considered an advance and a travel claim must be submitted within 30 days of the conclusion of the trip.

## 3. Cancelled or Postponed Trips:

A cash advance must be returned immediately if an authorized trip is cancelled or indefinitely postponed.

Funds paid or reimbursed for travel related expenses prior to the actual dates of travel should be returned to the department. Refunds should be requested for registration fees paid directly to a vendor unless applied to another participant from the department. A non-refundable ticket associated with a cancelled trip should be used for the employee's next trip.

## 4. Recovery Procedures

The travel office will initiate proceedings for the recovery of any outstanding travel advances 60 days after the expenses have been paid or incurred. Recovery procedures will include reminders letters and notification to the appropriate administrator.

Travel advances cannot be recovered using payroll deduction. Accounts Receivable Management limits the collection by payroll deduction to receivables resulting from payroll overpayments.

Sixty (60) days after a trip is expected to be completed, the Controller's Office will initiate proceedings for the recovery of any outstanding advances. Any advances that cannot be recovered from the traveler shall be charged to the account indicated on the Travel Advance Request or Check Request forms or as designated by the accounting office.



# CSULB Travel Procedures

## *a. Cash Advances:*

If an employee fails to substantiate expenses and return any unused cash advance amounts within 120 days of the end of a trip, the University is obligated under IRS rules to consider such amounts as income to the employee.

As a result, the amount of unsubstantiated expenses and unrecovered advances will be reported through the payroll system as additional wages to the employee no later than the first payroll period following the end of the 120-day period.

The income and applicable employment taxes on the additional wages are to be withheld from the employee's regular earnings. ***No refund of such taxes or any adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.***

## *b. University Paid Expenses Non-cash Advances:*

Travel payments, such as registration fees, airline tickets, etc., made to a vendor on behalf of an employee who has not submitted a Travel Expense Claim within the 120-day period are not reportable as income to the employee, ***provided the expenses are ordinary and necessary business expenses.***

This requirement will be satisfied if the payment procedures (e.g., check request form) substantiate the time, place, and business purpose of the trip.

## **C. Payment of Expenses on Behalf of Others**

University travelers normally shall not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room or student group travel. If paying on behalf of someone else, it must be clear who/how many attendees so daily max can be taken into account for other traveler

## **D. Cancellations and Postponements**

If a trip must be cancelled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred as a result of cancelling/changing a trip will be covered if the cancelation/change was work related or due to unforeseen circumstances out of the control of the traveler. A business justification must be submitted and approved by the Appropriate Administrator.

Travelers who are unable to honor a reservation shall be responsible for canceling the reservation in compliance with the cancellation terms established by the vendor. Charges or lost refunds resulting from failure to cancel reservations, registrations, etc. shall not be paid unless the traveler can show that such failure was the result of circumstances beyond the traveler's control.

If the reservation was paid by the University, then the traveler must promptly return any refunds received to the University. A travel advance must be returned immediately if a trip is cancelled or indefinitely postponed.

Funds paid on behalf of or reimbursed to the traveler for expenses incurred prior to the actual dates of travel should be returned to the department. Refunds should be requested for registration fees paid directly to a vendor unless applied to another participant from the department. A non-refundable ticket





# CSULB Travel Procedures

associated with a cancelled trip must be used for the employee's next trip.

## **IV. TRANSPORTATION EXPENSES**

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. Transportation expenses allowable under this policy and procedures are those that are considered necessary to accomplish the official business purpose of the trip. Travel by a group of employees in the same aircraft, automobile, or other mode of transportation is discouraged when the employees' responsibilities are such that an accident could seriously affect the functioning of the University. Key employees, such as the President, Vice Presidents, or a substantial number of employees from the same organizational unit or program, should consider this risk when making travel arrangements.

### **A. General Information**

Transportation expenses include charges for commercial carrier fares; travel agency service fees; car and aircraft rental charges; private car mileage allowances; emergency repair to University cars; overnight and day auto parking; bridge and road tolls; taxi and public transportation fares; and all other charges for transportation services necessary to accomplish the official business purpose of the trip.

#### 1. Transportation Tickets

Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier or negotiated by the University. Such tickets should be purchased from the campus contract travel agency. Travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g., frequent flyer miles, travel certificates or vouchers.

#### 2. Lost Tickets

Service charges for tickets lost by travelers may be reimbursed, provided such occurrences are infrequent. Charges for re-ticketing, schedule changes, etc., are reimbursable if incurred for a valid business reason. The reason for the charge must be specified on the Travel Expense Claim.

#### 3. Indirect or Interrupted Itineraries

Advance approval is required when a traveler takes an indirect route or interrupts travel by a direct route, for purposes other than University business. Any resulting additional expenses shall be borne by the traveler. The reimbursement of expenses shall be limited to the lesser of actual costs incurred or the charges that would have been incurred via a usually traveled route. Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

#### 4. Surface Transportation Used in Lieu of Air Travel

If advance approval has been obtained, a traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed. Such costs, however, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier or the campus travel program fare, plus transportation costs to and from the terminals. Documentation demonstrating the cost of regular coach in effect at the time of travel should be included with the travel claim form.

#### 5. Travel Extended to Save Costs



# CSULB Travel Procedures

Additional expenses associated with travel extended to save costs, e.g., a Saturday night stay for domestic travel, may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip, provided the expenses were incurred in compliance with these procedures.

Such expenses, which include lodging, car rental, meals and incidental expenses incurred within the vicinity of the business destination, shall not exceed the amount the University would have paid had the traveler not extended the trip.

## **B. Air Travel**

### 1. Commercial Airlines

#### a. Coach or Economy Class

Coach or any other discounted economy-class fare shall be used whenever ticketing restrictions are reasonable. This applies to all travel (domestic or international, or any combination thereof) regardless of the purpose or fund source.

#### b. Business or First Class

When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must pay the incremental cost of the airfare. A documented cost comparison must be attached to the Travel Expense Claim.

Use of business or first-class or other higher-cost services may be authorized under the circumstances listed below. Documentation of such circumstances must be provided on the Travel Expense Claim.

- Business or first-class is the only service offered between two points;
- The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections,
- An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or
- When necessary to reasonably accommodate a disability or medical need of a traveler.

#### c. Baggage Fees

If not included in the airfare, the University will pay the cost for one (1) checked bag when it is considered reasonable and necessary for the business purpose and length of the trip. The Appropriate Administrator is responsible for determining if the fees are appropriate.

#### d. Airline memberships

The occasional use of a one-day airline or airport membership may be approved, provided there is significant purpose of the use of the membership such as a planned meeting or conference call.

#### e. U.S. Flag Air Carriers

Under the Fly America Act, only U.S. carriers shall be used for travel reimbursed from federal grants and contracts, unless one of the following exceptions applies:



# CSULB Travel Procedures

- A US carrier is not available
- Use of U.S. carrier service would extend travel time, including delay at origin, by 24 hours or more.
- U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using an international air carrier, such use would:
  - Increase the number of aircraft changes outside the United State by two or more; or
  - Extend travel time by at least 6 hours or more; or
  - Require a connecting time of 4 hours or more at an overseas interchange point
- When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency.
- When there is an applicable Open Skies Agreement in effect that meets the requirement of the Fly America Act. Open Skies Agreements are bilateral or multilateral agreements between the US Government and the governments of foreign countries that allow travelers to use foreign air carriers from these countries for government funded international travel.

Code-sharing agreements with international air carriers, whereby U.S. carriers purchase or have the right to sell a block of tickets on an international carrier, comply with the Fly America Act Regulations. The ticket, or documentation for an electronic ticket, must identify the U.S. carrier's designator code and flight number.

Reimbursement of travel on an international air carrier may be denied in the absence of such justification. See [Fly America Act](#) for more information.

## **C. Automobile**

Individuals traveling by automobile for University business must possess a valid driver's license in the State of California or in other state, with the correct class for the type of vehicle driven. Vehicles shall be used in accordance with established campus procedures. See [Use of University & Private Vehicles Guidelines](#).

Individuals receiving a car allowance:

- Are precluded from mileage reimbursement for university related travel when using their personal vehicle.
- May be reimbursed for renting a car when there is a valid business purpose.

### 1. University Vehicles

University vehicles, if available, may be used by employees for transportation while conducting University business. Faculty and staff may operate University owned vehicles once they have been cleared by University Police and completed the required University defensive driving course. Students that are not acting in the course and scope of employment may not operate or drive University owned vehicles at any time for travel purposes.



# CSULB Travel Procedures

## 2. Rental Cars

When renting a vehicle, travelers are expected to utilize rental agencies which have negotiated contracts with the State of California or the University that include insurance coverage. Renting vehicles from a non-contracted vendor is prohibited unless vehicles are unavailable from a contracted vendor. See section on Travel Related Insurance: Rental Vehicles for insurance requirements.

### a. Authorization to Rent

A vehicle may be rented when renting would be more advantageous to the University than other means of commercial transportation, such as using a taxi. Advance reservations should be made whenever possible and a compact, economy or intermediate class vehicle requested. These classes should be used unless a no-cost upgrade is provided or if the recommended sizes are not adequate to meet the business purposes of the trip.

The traveler is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated with car rental agencies should be requested when available. The University's identification number should be given to the rental car company at the time of rental in order to secure the contract rate and ensure that the vehicle is covered by physical damage insurance.

When State or University discount negotiated car rental agencies are not available, travelers must comply with the same rental obligations. If there is no-contracted rental agency available, and a non-contracted agency must be used, the Traveler must purchase liability and physical damage insurance through the car rental agency.

Rental of 15 passenger or 14 passenger vans with one seat removed are prohibited.

### b. Fuel Requirements

Traveler's should make the most economical and practical decision regarding fuel option purchases.

### c. Additional Options

Charges for additional options including but not limited to. Items such as ski racks, GPS devices, car seats and satellite radio will not be reimbursed unless the traveler provides a business related requirement for the equipment.

### d. Payment Options

Rental Cars may be booked directly with the individual rental car company or through the campus travel agency, Giselle's.

The recognized forms of payment for Commercial Rental Car contracts with Enterprise and National Car Rental are:

- The University direct billing- available through Giselle's; and
- The CSU Long Beach "One Card" for the frequently traveler
- Personal Credit Cards

Cash and personal checks are **not** authorized forms of payment for the State of California



# CSULB Travel Procedures

commercial rental car contracts.

### 3. Private Vehicles

When using a private vehicle, qualified drivers are responsible for carrying and maintaining liability insurance. See Travel Related Insurance: Private Vehicles for insurance requirements and allowable reimbursements in case of an accident.

Individuals requesting mileage reimbursement are certifying the number of miles driven is accurate. When two or more persons on university business share a private vehicle, only the driver may claim reimbursement for mileage. A duly completed [STD 261: Authorization to Use Privately Owned Vehicles on State Business](#), updated every year must be on file when using a private vehicle for University business.

### 4. Allowable Mileage Expense – With Overnight Stay

Mileage shall ordinarily be computed between the traveler's normal work location and the common carrier terminal or assignment location/destination.

Mileage expenses may be allowed between the traveler's residence and the common carrier terminal or assignment location/destination if University business travel occurs during the traveler's non-working hours, or during a regularly scheduled day off. When a traveler is authorized to drive a private vehicle to or from a common carrier terminal, mileage may be reimbursed as follows:

- One round trip, including parking for the duration of the trip; or
- Two round trips, including short-term parking expenses, when an employee is driven to a common carrier.

### 5. Allowable Mileage Expense – No Overnight Stay

If an employee has a temporary assignment away from campus, (e.g., single day workshop, local conference, training, etc.) which does not require an overnight stay, reimbursement shall be made for mileage expense as follows:

- Mileage between Home and a Single Assignment Location:***  
Reimbursement shall be made for round-trip mileage between the campus and the assignment location, or home and the assignment location, whichever is less.
- Mileage between Home and Multiple Assignment Locations***  
Reimbursement shall be made for round trip mileage between the normal work location, (not home) and the first assignment location visited and round trip mileage between successive assignment locations
- Mileage between Normal Work Location and an Assignment location***  
Reimbursement shall be made for the round trip mileage between the normal work location and the assignment location
- Mileage between Home, Normal Work Location and then on to a Single Assignment Location (or any combination thereof):***  
Reimbursement shall be made for round-trip mileage between the normal work location and



# CSULB Travel Procedures

the assignment location.

e. ***Mileage between Home, Normal Work Location and then on the Multiple Assignment Locations (or any combination thereof):***

Reimbursement shall be made for round trip mileage between the normal work location and the first assignment location and round trip mileage between successive assignment locations visited.

Expenses for travel between the traveler's residence and normal work location (commuting expense) shall not be allowed.

6. Standard Mileage Rate

The standard reimbursement rate per mile is published by the Internal Revenue Service. This rate takes into account all actual automobile expenses such as fuel and lubrication, towing charges, maintenance and repairs, tires, depreciation, vehicle registration, and insurance. Travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle.

7. Rate for Travelers with Physical Disabilities

A traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile. However, if the traveler incurred higher than standard operating costs, the traveler may seek reimbursement by submitting a statement with the Travel Expense Claim certifying that he or she incurred higher operating costs associated with a specially equipped vehicle. The actual fixed and variable costs must be specified in the statement. Refer to IRS Form 2106, Employee Business Expenses, to obtain additional information on the calculation of actual vehicle operating costs.

8. Miscellaneous Automobile-related Expenses

The driver may claim charges for ferries, bridges, tunnels, or toll roads. Reasonable charges for parking while an employee is on travel status or on University business away from regular duties also will be allowed for the following:

- Day parking on trips away from an employee's normal work location;
- Day and all night parking on overnight trips away from an employee's normal work location or residence (a claim should not be made if free overnight parking is available); and
- Parking charges incurred when an employee, without a location parking permit, is occasionally required to drive to and from normal work location.

Valet parking charges in excess of normal parking charges shall be borne by the traveler, unless the traveler obtains an exception.

## **D. Rail, Bus or Passenger Ship**

Rail, bus transportation, or passenger ship may be used if required by a business necessity, but may not exceed the cost of airfare. See section Surface Transportation used in Lieu of Air Travel

## **E. Other Forms of Transportation**



# CSULB Travel Procedures

## 1. Local Public Transportation, Shuttle Service, and Taxis

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport car service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares and other ride-hailing services, including tips, shall be allowed when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

## 2. Motorcycles

Motorcycles, except those of University Police department employees on motorcycle assignment, shall not be authorized for use on official University business, nor shall any reimbursement be made for the use of such vehicles.

## 3. Special Conveyances

Charges for using other types of conveyance (such as a helicopter or boat) shall be allowed when the use is beneficial to the University and when the fare for the conveyance is not included in the original cost of the common carrier fare. An explanation justifying such use must accompany the Travel Expense Claim. Private aircraft, watercraft, and charters are considered high level exceptions and must be approved in advance.

## **V. SUBSISTENCE EXPENSES**

Subsistence expenses incurred while on travel status consist of charges for lodging and meals and incidentals (M&IE). Official University business trip begins upon leaving the traveler's residence or normal work location, whichever occurs last and ends upon returning to the traveler's residence or normal work location, whichever occurs first. Subsistence expenses for travel within 25 miles of an employee's normal work location or residence shall not be reimbursed.

No expenses for M&IE will be reimbursed for travel of less than 12 hours except under the circumstances listed below in Travel of Less Than 24 Hours.

### **A. Lodging**

Travelers may secure lodging when traveling on business more than 25 miles one way from their normal work location or home, whichever is closer. The treatment of lodging expenses is determined based on the destination. See Travel to Alaska, Hawaii or the U.S. Possessions and International Travel for guidance regarding lodging outside the contiguous United States.

#### 1. Maximum Limits for Reimbursing the Costs of Lodging, Contiguous U.S.

The nightly lodging rate for travel within the contiguous U.S. is based on actual cost and may not exceed \$ 275.00 per night, excluding taxes and other related charges. University employees are always expected to seek the best value whenever they obtain lodging.

Expenditures above the cap are the responsibility of the traveler unless a documented exception is approved. Consideration will be given to the location in which lodging occurs, and justifications must include an explanation of the necessity to stay within certain facilities (e.g. near or adjacent to meetings or other activities for which travel was approved).





# CSULB Travel Procedures

Lodging expenses must be substantiated with a receipt. If the traveler is unable to provide a required receipt, they must include a statement with the Travel Expense Claim explaining why a receipt is not available.

## 2. California City and County Transient Occupancy Taxes Exemption

In some California cities and counties, University employees traveling on official business are granted an exemption from the payment of occupancy taxes imposed by these cities or counties on the transient rental of rooms.

Travelers should identify themselves as University employees and claim exemption from the tax upon arrival. The traveler may be required to complete an exemption certificate STD 236.

[Hotel/motel transient occupancy tax waiver \(ca.gov\)](https://www.ca.gov) The option to grant the exemption is at the discretion of the hotel. The hotel/motel may have an adapted version of the form.

## 3. Use of Non-Commercial Facilities

When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, or other such facilities are used, the traveler shall be paid for actual expenses incurred (e.g., fees for connection, use, and disconnection of utilities, electricity, gas, water and sewage, bath or shower fees, and dumping fees) as lodging expense up to the maximum daily limit.

## 4. Lodging With a Friend or Relative

When a traveler lodges with a friend or relative while on official business for the University, a non-cash gift, such as flowers, groceries, or a restaurant meal, may be provided to the host. Gift cards are not allowed under this policy. The actual cost of such a gift may be reimbursed up to \$75. Only one reimbursable gift per stay may be provided to a host.

## **B. Meals & Incidental Expenses (M&IE)**

The reimbursement of daily M&IE for travel is a per diem allowance as set forth in Appendix E: M&IE Reimbursement Limits. Travelers are eligible for 75% of the total per diem rate on the first and last day of travel. Expenses above the per diem rate will not be paid and are the responsibility of the traveler.

### 1. Meals Provided Without Charge

When meal expenses paid directly by the University, are reimbursed as hospitality expenses, or are otherwise furnished to the traveler without charge (e.g. conferences, professional meetings, etc.), the maximum M&IE per diem rate authorized for travel must be adjusted. The daily per diem amount must be reduced by the applicable meal amounts for the meal provided. See Appendix G: Meals Provided as Part of Event for an example.

Situations that may require an adjustment include, but are not limited to, the following:

- Meals furnished as part of a conference or professional meeting;
- Meals are furnished as part of official University entertainment (see [Hospitality Policy](#));
- Meal expenses are included in the event registration fee; or
- Group expenses are billed directly to the University.











# CSULB Travel Procedures

may not be reimbursed.

## 2. School Site Teacher Candidate Supervisors

In their roles as School Site Teacher Candidate Supervisors, faculty will be reimbursed in accordance with the Memorandum of Understanding between the California Faculty Association and California State University.

## 3. Athletic Coaches

Travel Expenses incurred by Athletic Department personnel, including coaches, for the purpose of recruiting will be reimbursed in accordance with these procedures. These employees are responsible for compliance with pertinent National Collegiate Athletic Association (NCAA) and conference rules regarding student recruits.

## 4. Visiting Academic Appointees

An academic appointee with a visiting title who is employed on a full time, temporary basis may be reimbursed for travel and related expenses incurred by reason of appointment. The amount of any authorized advance may not exceed the actual cost of transportation (which may be prepaid). After completion of the term of appointment, reimbursement may be made for return travel to the point of origin or another destination, whichever is shorter.

## 5. Post-Docs and Other Non-degree Candidates

Post-Doctoral fellows, if employed by the University, may be reimbursed for travel expenses if there is a University business-related reason for the travel (e.g., the individual is required to present a paper, deliver a speech or lecture, serve on a panel, etc.), as an official representative of the University. The department should substantiate the University business purpose or provide other documentation, such as a copy of the meeting/conference program on the Travel Expense Claim.

Such individuals may also be reimbursed for travel related to their training (e.g., to visit a field site or an off-campus laboratory). The department must certify that the travel directly supports faculty research or other scholarly programs.

Travel funded under a scholarship or fellowship is subject to IRS reporting as set forth in [IRS Revenue Code, Title 26, §117: Qualified Scholarships](#) and [IRS Revenue Code, Title 26, §162: Trade or Business Expenses](#). See [IRS Publication 970: Tax Benefits for Education](#).

## 6. Temporary work Assignments

Employees given temporary work assignments that take them away from their normal work locations for a period of time not expected to exceed one year may be reimbursed for travel expenses, including M&IE and lodging. Such individuals must incur lodging expenses that duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:

- The traveler has a family member or members currently residing at the permanent home; or
- The traveler intends to return to the vicinity in which his/her claimed residence is located.

The reimbursement for lodging shall be reduced by any amount received for renting out the primary residence by the traveler.





# CSULB Travel Procedures

A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the University. Refer to the [California State University Student Travel Policy](#) for the Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims requirement. The business purpose of the travel must be substantiated on the Travel Expense Claim, or other substantiating documentation must be provided, such as a copy of the meeting/conference program.

Travel will be considered to have a University business purpose if the travel:

- Directly supports a faculty member's project or research program, or
- Is an integral part of the student's degree work (e.g. attend a conference; visit a field site or laboratory facility) or
- Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like, or
- Enables the student to attend a conference to present research findings for the University or to act in some other capacity on behalf of the University.

Transportation expenses for group travelers may be billed directly to the University, in accordance with Payment of Group Subsistence Expenses. Travel arrangements should be made through the campus-designated travel agency.

Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel. Refer to CSU Policy [Intercollegiate Athletics Administration](#) and [Athletic Group Travel](#) for additional information.

#### 4. Volunteers

Volunteers who are performing services on behalf of the University may be reimbursed for actual travel expenses provided the expenses are properly substantiated.

#### 5. Witnesses

The University may reimburse the actual travel expense related to interviewing witnesses or other parties involved in litigation matters when such expenses are necessary to acquire key information for legal purposes. Authorization shall be obtained before any commitment to reimburse travel expenses is made.

#### 6. Foreign Visiting Scholars

A foreign visiting scholar who is *an employee of another entity* (e.g. a foreign university) may be reimbursed for substantiated travel expenses. Such amounts are excludable from the individual's income, are not reported as compensation, and are exempt from withholding and payment of employment taxes.

A foreign visiting scholar who is *an independent contractor* may be reimbursed for travel expense provided the expenses are properly substantiated and the amount of the reimbursement does not exceed the substantiated expenses. If these requirements are met, such payment is not subject to withholding or reporting.

Payments to foreign visitors, including advances for prepaid airfare and reimbursements for Travel













# CSULB Travel Procedures

submitting a Travel Expense Claim. Except for trips that require quarterly reporting, all expenses for a trip should be reported on one Travel Expense Claim including University paid expenses. Previously reimbursed amounts related to the trip should be detailed on the claim. Supplemental Travel Expense Claims (TEC) may be submitted if necessary, but must be clearly marked “Supplemental” and must identify the original TEC submitted in connection with the travel.

## 1. Substantiation of Expenses

Substantiation must include the following:

- a. The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained.
- b. The purpose for the travel or the nature of the business benefit derived as a result of the travel.
- c. The amount of each expenditure listed by date and location.
- d. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. For additional information on group expenses, see Payment of Group Subsistence Expenses.
- e. The date and time of departure from and return to the traveler's normal work location or residence.
- f. If any personal leave is taken while on official travel status, the dates of personal leave days must be specified in the TEC.

## 2. Documentation Requirements

### a. Receipts

An itemized receipt:

- Demonstrates the cost (shows what was purchased), and
- Provides proof of payment (shows how was it paid)
- Itemized receipts for all expenses in excess of \$75.00 must be submitted with the TEC.
- An agenda for conferences/meetings along with a receipt for all registration fees.

### b. Electronic Receipts

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record.

For example, an electronic receipt must show:

- The name of the payee
- The amount of the charge,
- The transaction date,
- and the form of payment

When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges.



















# CSULB Travel Procedures

insurance; currency conversion, ATM and check cashing fees outside the U.S.; the cost of traveler's checks; costs related to hiring guides, translators, and local labor; and the cost of full collision insurance on automobiles rented in foreign countries.

## **XVI. REFERENCES**

- See CSU Travel Policy and Procedures

**FOR ANY ERRORS OR OMISSIONS, CSULB WILL DEFER TO THE SYSTEM WIDE CSU TRAVEL POLICY/PROCEDURES THAT MAY BE FOUND ON THE CHANCELLOR'S OFFICE WEB SITE.**



# CSULB Travel Procedures

## **Appendix A - Definitions**

For the purposes of these guidelines, the following definitions shall apply:

**Accountable Plan:** A reimbursement or other expense allowance arrangement is under an accountable plan if it meets the requirements of business condition, substantiation, and returning amounts in excess of substantiated expenses. Amounts paid under an accountable plan are excluded from the employee's gross income, and are exempt from withholding and payment of employment taxes.

**Appropriate Administrator** -- Manager, or academic equivalent, granted authority to approve expenses through delegation and/or the signature authority guideline.

**Assignment Location:** A place, away from an employee's normal work location, and residence, where the employee is authorized to travel. The assignment location is a temporary location, that when the trip is completed, the traveler will return to their residence, and normal work location.

**Business Purpose** – A statement that adequately describes the expense as a necessary, reasonable and appropriate business expense for the University. Activities that serve a business purpose are consistent with the mission and fiduciary responsibility of the University. These may include activities that contribute to any one of the University's major functions of teaching, research, or public service. It is the primary reason the employee must incur travel related expenses.

**Campus** -- the campus or other official University location under the jurisdiction of a President, as defined below.

**Cash Advances** -- cash (or cash equivalents) given to a traveler in advance of a trip.

**Contiguous US** – refers to the 48 States and the District of Columbia excluding Alaska and Hawaii

**Incidental Expenses** -- the incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, and housekeepers; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing costs associated with filing travel claims and payment of University-sponsored charge card billings.

**Maximum Lodging Rate** – the maximum amount allowed per night, excluding taxes, for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

**Non-Degree Candidate:** Students who are not currently matriculated into a degree program

**Normal Work Location** -- is defined as the place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee's department determines what constitutes an individual employee's work location for the purpose of these guidelines.

**Official University Business Travel** -- to be considered Official University Business Travel, at least one of the following criteria must apply:

- A trip is certified by the President or designees to be essential to University operations;
- The trip relates directly to University programs including development activities and objectives;
- The trip is to a meeting of a professional association or society to deliver a paper, to serve as moderator or



# CSULB Travel Procedures

group leader, to serve on a panel, or to fulfill obligations as an association or society officer; or

- The trip has as its primary purpose recruitment of faculty or administrative personnel.

**Out of Pocket Expenses** -- expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability (e.g., a credit card in which the traveler is liable).

**Per Diem** -- the daily subsistence allowance authorized under the federal per diem rates for a location of travel. The payment of a per diem does not require supporting receipts so long as the claim meets the other substantiation requirements including date, place, and business purpose.

**President** -- the chief executive officer of the campus.

**Primary Agreement** - An agreement between the California State University and an awarded supplier for a specific service or commodity that is the result of a University competitive bid process. The primary agreement is established with the supplier considered to have the best combination of value and service and who obtains the most awarded quality points during the evaluation process. This supplier will be the recommended University supplier for the specific service or commodity type (at participating University locations) for the life of the agreement.

**Receipt** -- a written acknowledgment of money received. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance.

**Registered Domestic Partner** – A domestic partnership is established when persons meeting the criteria specified by Family Code §297, file a Declaration of Domestic Partnership with the Secretary of State of California or a comparable agency in another jurisdiction.

**Reporting Period** -- the 30-day period within which a Travel Expense Claim must be submitted after the end of a trip.

**Residence** -- the primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from his/her permanent residence because of official travel away from normal work location, such residence may still be considered permanent if it is unreasonable to expect the employee to move his/her permanent residence to the temporary job location.

**Subsistence Expenses** -- Expenses such as (1) Lodging, including taxes and service charges; (2) Meals, including taxes and tips; and (3) Incidental expenses (see Incidental expenses above).

**Substantiated Expenses** -- Generally, a Traveler must be able to substantiate claimed expenses by adequate records and/or sufficient evidence corroborating the traveler's own written statement as to 1) amount, 2) time and place, 3) business purpose, and 4) name (s) for whom the expense was incurred.

**Transportation Expenses:** Include charges for commercial carrier fares, travel agency service fees, car and aircraft rental charges including fuel for rentals, private car mileage, emergency repair to University cars, overnight and day auto parking, bridge and toll roads, taxi and public transportation fares, and all other charges for transportation services necessary to accomplish the University business purpose of the trip.

**Travel Advances** – payment provided to an employee in advance of travel. Advances also include reimbursement of travel related expenses incurred prior to the dates of travel or items direct billed to the University, such as



# CSULB Travel Procedures

airline tickets paid in advance of travel.

**Travel Expenses** -- expenses that are ordinary and necessary to accomplish the official business purpose of a trip. Refer to the following sections for a description of travel expenses eligible for reimbursement: Transportation Expenses; Subsistence Expenses; and Miscellaneous Travel Expenses.

**Travel Expense Claim:** A written request, supported by documentation and receipts where applicable, for reimbursement of expenses incurred in the performance of official travel.

**Travel Status** – the period during which a traveler is traveling on official University business outside the vicinity of his/her normal work location or residence.

**Valid Driver's License** – A driver's license shows that you have given permission to drive on public roadways. Licenses are valid until the date indicated. A license is not valid if it has been suspended, cancelled or revoked.

**Work Day** -- the work day refers to the hours an employee is scheduled for work on any one calendar day, or may consist of consecutive hours an employee is scheduled to work over two (2) consecutive calendar days when the scheduled hours cross midnight.



# CSULB Travel Procedures

## **Appendix B - Mileage Reimbursement Rates for Private Vehicles**

The following mileage reimbursement rates shall be used to reimburse travelers who use a private automobile on official University business:

A. Automobiles--employee-owned/procured (including vans)

Campus follows the [Current IRS Standard Rate](#) -

B. Standard Rate for travel in connection with move or relocation

Campus follows the [Current IRS Standard Rate](#) -



# CSULB Travel Procedures

## Appendix C - Tips and Gratuities

The following chart summarizes the applicable reimbursement method for tips and gratuities incurred while on travel status.

	Type of Expense	Report As
<b>Tips given to hotel staff (such as bellhops, baggage carriers, porters, hotel housekeepers), stewards, and hotel servants in foreign countries</b>	Incidental Expense	Included as part of the location-based federal per diem rate for meals & incidentals.
<b>Tips for meals</b>	Incidental Expense	Included as part of the location-based federal per diem rate for meals & incidentals.
<b>Tips given to taxi, shuttle service, courtesy transportation driver, or</b>	Transportation Expense	Actual reasonable cost incurred; included as part of transportation expense
<b>Tips given to valet parking attendant</b>	Parking Expense	Actual reasonable cost incurred; included as part of parking fee





# CSULB Travel Procedures

## Appendix D - Lodging Limits

The following chart summarizes the maximum rates authorized for lodging.

	48 Contiguous United States	Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands and US Possessions	International
<b>Less than 24 hours</b>	Actual lodging not to exceed \$ 275/night		Location based federal per diem rate
<b>Less than 30 Days</b>	Actual lodging not to exceed \$ 275/night		Location based federal per diem rate
<b>30 Days or More</b>	Authorized per diem allowance based on estimate of actual daily expenses; Not to exceed the applicable location-based federal per diem rate		
<b>In Excess of One Year</b>	Authorized per diem allowance up to 150 % of the applicable 30 days or more per diem rate		

## Appendix E - Meals and Incidentals (M& IE)

	48 Contiguous United States	Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and US Possessions	International
<b>Less than 24 Hours</b>	No reimbursement		
<b>Less than 24 Hours with Overnight Stay</b>	75% of the location-based federal per diem rate		
<b>Less than 30 Days</b>	<ul style="list-style-type: none"> <li>• 75% of the location-based federal per diem rate on the first and last day of travel;</li> <li>• 100% of the location-based federal per diem rate on full days of travel</li> </ul>		
<b>30 Days or More</b>	<ul style="list-style-type: none"> <li>• Authorized per diem allowance based on estimate of actual daily expenses;</li> <li>• Not to exceed the applicable location-based federal per diem rate</li> </ul>		
<b>In Excess of One Year</b>	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate		



# CSULB Travel Procedures

## Appendix F - Travel of Less than 24 hours - Meals & Incidentals Reimbursements

Subsistence Expenses: Meals & Incidental Expenses (M&IE): Less than 24 Hours Travel does not allow for the reimbursement of M&IE for travel of less than 24 hours unless the traveler is away from home overnight as supported by a lodging receipt of other evidence explaining why the traveler was unable to obtain a receipt.

The following examples from the IRS Guide illustrate the application of the “overnight rule”:

**Example 1:** A consulting engineer works with clients in a three-state area by making one-day trips to each client. The Traveler frequently leaves home at 6:30 a.m. and does not return until midnight. During the day, the traveler stops in a rest area for 20 minutes to refresh themselves for the drive. The cost of M & IE cannot be deducted on these trips because the traveler is not away from home long enough to obtain substantial sleep or rest.

**Example 2:** An employee is required to travel from Milwaukee to Madison to work on a project. The employee leaves home at 11:00 a.m. on Monday, with plans to return home the same day. Unable to complete the project on Monday, the employee spends the night in Madison. After completing the project the next day, the employee returns to Milwaukee by 10:30 a.m. Even though the employee had not planned to spend the night and is gone for less than 24 hours, the “away from home” rule was met because the employee spent the night away from their residence on business.

**Example 3:** An employee is required to travel from Dallas to Austin to work for the day. The employee leaves home at 6:30 A.M. and returns that night at 10:00 P.M. On the trip home the employee stops for dinner and rests in the car for two hours. Even though the employee has been away from home for substantially longer than the normal work day, the employee is not considered to be in travel status. Courts have ruled that stopping for a meal or a rest in a car does not meet the substantial “sleep or rest” rule.

**Example 4:** A government agency supplies office equipment to all agencies within the state. An employee drives a tractor-trailer with equipment from the warehouse in Sacramento to an agency in San Diego. After 10 hours the driver stops and rents a room at a rest stop for a 4 hour nap before completing the round trip. Since the driver rented a room in order to sleep, the driver is considered to have met the “sleep and rest” rule. Reimbursements for meals and lodging are not taxable to the employee.



# CSULB Travel Procedures

## Appendix G - Meals provided as Part of Event

If the trip include meals that are already paid for, such as through a conference registration fee, the provided meals must be deducted from the meals & incidentals per diem rate by using the [GSA M&IE Breakdown](#). Below is the sample chart for per diems that equal \$ 59.00. This chart reflects the break down by meal service, the incidentals and the amount for first and last day of travel.

Meals & Incidentals Total	Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
\$59.00	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25

Example - If lunch is provided as part of an event, \$15.00 must be deducted from the per diem rate for the day. \$59.00 - \$15.00 = \$44.00 is the reimbursable per diem rate for that day.

### First and Last day of Travel

1. You deduct the full amount of the meal from noted first and last day allowance.
2. Provided meals do not reduce the amount of the incidental allowance.

**Example A** – Dinner is provided on the first day of travel.

First day allowance amount \$ 44.25

#### Adjustments

    Provided Dinner           -\$ 26.00  
 Calculated net amount       \$ 18.25

The traveler would receive \$ 5.00 for their incidental per diem and \$13.25 for the meals portion

**Example B** – Lunch and dinner are provided on the first day of travel.

First day allowance amount \$ 44.25

#### Adjustments

    Provided Lunch           -\$ 15.00  
     Provided Dinner         -\$ 26.00  
 Calculated net amount       \$ 3.25 **which is less than the incidentals**

**The traveler would receive \$ 5.00 for their Incidental per diem and zero for the meals portion.**

**Example C** – Breakfast and lunch are provided on the last day of travel.

Last day allowance amount \$ 44.25

#### Adjustments

    Provided breakfast       -\$ 13.00  
     Provided lunch           -\$ 15.00  
 Calculated net amount       \$ 16.25

The incidental allowance amount remains whole at \$ 5.00 and gives \$ 11.25 as the allowance for meals.



# CSULB Travel Procedures

## Appendix H - Travel Involving Multiple Locations

The following method is to be used to determine per diem(s) when a trip involves multiple locations:

- The traveler's per diem is based on the temporary assignment location. (Where you lodge)
- The traveler is only eligible for 75% of the per diem rate on their first and last day of travel.
- The per diem rate should be reduced when meals are provided as part of the event.

**Example:** A traveler will be attending a conference in San Francisco, CA for 3 days and afterwards to Las Vegas, Nevada for another 3-day conference. Dinner is provided on the arrival night at the San Francisco conference. Lunch is provided in Las Vegas on day 2. Calculation of the traveler's per diem rate is as follows:

- Locate the per diem rate for San Francisco, CA on the GSA website. The traveler will claim 75% of the per diem rate on the first day of travel.
- Locate the amount associated with the dinner provide by using the M&IE allocation on the GSA website.
- Locate the per diem rate for Las Vegas, Nevada on the GSA website.
- Locate the amount associated with the lunch in Las Vegas.
- The traveler will claim 75% of the per diem rate on the last day of travel.

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
San Francisco	San Francisco	\$79	\$18	\$20	\$36	\$5	\$59.25

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Las Vegas	Clark	\$69	\$16	\$17	\$31	\$5	\$51.75

### Appendix H - Travel Involving Multiple Locations

Day	Per Diem Location	Per Diem Amount
First Day - Home to SF	San Francisco	\$ 23.25 \$ 79.00 x 75% = \$ 59.25 Less \$36.00
Second Day	San Francisco	\$ 79.00 M& IE for the day
Third Day	San Francisco	\$ 79.00 M& IE for the day
Fourth Day Travel from SF to LV	Las Vegas	\$ 69.00 M& IE for the day
Fifth Day	Las Vegas	\$ 52.00 \$69.00 - \$ 17.00
Sixth Day Travel from LV to Home	Las Vegas	\$ 51.75 \$ 69.00 * 75% = \$ 51.75
		<b>\$ 354.00 Total Meals and Incidentals (M&amp; IE)</b>

[Code of Federal Regulations - adjustment for meals provided](#)



# CSULB Travel Procedures

## ⦿ § 301-11.18 What M&IE rate will I receive if a meal(s) is furnished by the Government or is included in the registration fee?

- (a) Except as provided in § 301-11.17 or in paragraph (b) of this section, your M&IE allowance must be adjusted for meals furnished to you by the Government (including meals furnished under the authority of chapter 304 of this title) by deducting the appropriate amount shown at <https://www.gsa.gov/mie>. For meals provided on the day of departure and the last day of travel, you must deduct the entire allocated meal cost from the decreased M&IE rate (see § 301-11.101). The total amount of deductions made will not cause you to receive less than the amount allowed for incidental expenses.



# CSULB Travel Procedures

## Appendix I - IRS Tax Gross Up Formula

Under the IRS one-year rule, travel expense reimbursements for assignments that exceed one year must be treated as taxable income. Thus, to compensate for additional federal and state income and applicable employment taxes owed by an employee, the reimbursement rate may be increased up to 150% of the applicable federal per diem rate authorized for the location of travel.

Following are two examples of the gross up procedure for a trip of more than one year. In both examples, a \$91 daily reimbursement rate is assumed to be the final per diem rate.

### Example 1: Salary Subject to Social Security Tax

This example is based on the following assumptions:

- 15% Federal income tax rate
- 5.1% California income tax rate [6% less 15% Federal tax benefit]
- 1.45% Medicare rate
- 6.2% Social Security rate

The Gross Up Formula is applied to the \$91 daily reimbursement rate as follows:

$$\text{Gross Up Amount} = \frac{\text{daily reimbursement rate}}{1 - \text{applicable tax rate}} = \frac{\$91.00}{1 - 15\% - 5.1\% - 1.45\% - 6.2\%} = \frac{\$91.00}{72.25\%}$$

W = \$125.96 or 138% of the daily reimbursement rate

### Example 2: Salary Exceeds Social Security Wage Base

This example is based on the following assumptions:

- 28% Federal income tax rate
- 6.7% California income tax rate [9.3% less 28% Federal tax benefit]
- 1.45% Medicare rate

$$\text{Gross Up Amount} = \frac{\text{daily reimbursement rate}}{1 - \text{applicable tax rate}} = \frac{\$91.00}{1 - 28\% - 6.7\% - 1.45\%} = \frac{\$91.00}{63.85\%}$$

\$142.53 or 157% of the daily reimbursement rate. The maximum amount reimbursable in this situation would be \$136.50 (150%) unless the President grants an exception to the policy.



# CSULB Travel Procedures

## Appendix J - Taxability of International Travel with Personal Use

Reimbursements for international travel that have both a business and a personal component may be subject to tax. An employee's international travel will be considered entirely for business, and thus completely nontaxable, when any one of the four exception applies:

1. No substantial control;
2. Outside US no more than a week;
3. Less than 25% of time on personal activities; or
4. Vacation is not a major consideration

Five examples on international travel with personal component are provided below:

### **Example 1: Trip with a Taxable Event**

An employee plans a personal vacation to coincide with a business conference in France. Travel to France lasts for 10 days, of which 7 days are business related and 3 days are personal; 70% of the trip is business and 30% is personal. **The employee is a managing executive who does not need authorization for travel.** The traveler is reimbursed for airfare and 7 days of M&IE and lodging. The other 3 days of M&IE and lodging are considered personal and are not reimbursed.

Since none of the four exceptions applies: 1. the employee exercised substantial control in arranging the trip; 2. the trip was longer than one week; 3. at least 25% of the time outside the U.S. was spent on personal activities; and 4. vacation was a major consideration in planning the trip, the employee must be taxed on 30% of the airfare, which is considered personal use under IRS regulations

### **Example 2: Trip with No Taxable Event Due to Exception 3**

An employee travels to Switzerland for 10 days, of which 8 days are business related and 2 days are personal; 80% of the trip is business and 20% is personal. The traveler is reimbursed for airfare and 8 days of M&IE and lodging. The other 2 days of M&IE and lodging are considered personal and are not reimbursed. The cost of airfare, even though it is reimbursed to the traveler, is not taxable since the personal component is not equal to or greater than 25% of the trip. In this example, because one of the exceptions is met, there is no need to examine the other 3 exceptions for applicability.

### **Example 3: Trip with No Taxable Event Due to Exception 1**

An employee who is neither a managing executive of, nor related to Y Company, travels to Japan for a business conference on behalf of the company. The employee is reimbursed for the traveling expense to and from the conference location.

The trip took more than a week and the employee took advantage of the opportunity to enjoy a personal vacation which exceeded 25% of the total time on the trip. Since the employee, traveling under a reimbursement arrangement is not a managing executive of, or related to Y Company, and is not considered to have substantial control over the arranging of the business trip, the travel expenses shall be considered fully allocable to the business activity.

### **Example 4: Trip with no Taxable Event Due to Exception 4**

A managing executive and principal shareholder of X Company, travels from New York to Italy, to attend a series of business meetings. At the conclusion of the series of meetings, which last 1 week, the employee



# CSULB Travel Procedures

spends one week on a personal vacation in Italy. If the employee establishes either that he did not have substantial control over arranging the trip or that a major consideration in determining to make the trip was not to provide an opportunity for taking a personal vacation, the entire travel expense to and from Italy shall be considered fully allocable to business activity.

## **Example 5: Trip with No Taxable Event Due to Exception 2**

Employee flew from New York to Rome where business was conducted for 1 day. The next 2 days was spent sightseeing in Rome and then flew back to New York. The entire trip, including 2 days for travel en route, took 5 days. Since the time outside the US away from home during the trip did not exceed 1 week, the entire travel expense to and from Rome shall be considered fully allocable to business activity.





# CSULB Travel Procedures

## Frequently Asked Questions (FAQ)

**1. Can travelers book AIRBNB, VRBO and alike?**

Yes, with some restrictions and cautions:

- a. You may only book for yourself and charging a credit card in your name.
- b. Watch for any agreements that may require review by procurement
- c. Watch for penalties that may be specific to the unique property owner
- d. Be mindful of service fees and additional costs associated with your rental

**2. What is "Coach" class since many airlines offer other categories (ie: Super Saver, Business Class, etc)?**

The "Coach" class is being used a generic term for low cost airfare, not business or first. In some case the cheapest fare may not be appropriate given some airlines restrictions on the cheapest fare such as no baggage or carry-on, no seat selection, no food service etc. The Traveler should select the most cost-effective fare given the length of trip and their travel needs.

**3. Will the traveler be reimbursed for per diem M&IE if the official travel is less than 24 hours?**

No. However, 75% of the per diem M&IE may be allowed if the travel includes an overnight stay as supported by a lodging receipt.

**4. What determines a traveler's per diem reimbursement rate?**

The traveler's assignment location (lodging location) determines the per diem reimbursement rate.

**5. What if a meal(s) is provided or is included in the registration fee?**

The per diem M&IE must be adjusted for meals provided by deducting the appropriate amount based on the [GSA website](#).

**6. What allowance will the traveler be paid for M&IE?**

	Allowance is
First day on travel status	75% of the applicable M&IE per diem rate
Full days on travel status	100% of the applicable M&IE per diem rate
Last day on travel status	75% of the applicable M&IE per diem rate

**7. Where does the traveler find the M&IE per diem rates?**

<u>Destination</u>	<u>Update Frequency</u>	<u>Rates set by and Link</u>
Continental United States "CONUS"	Annually, October 1	<a href="#">General Service Administration</a>
Alaska, Hawaii, US Territories "OCONUS"	Annually	<a href="#">Department of Defense</a>
International "Foreign"	Begin of each month	<a href="#">Department of State</a>

**8. What per diem rate will the traveler receive if they went to multiple business locations in a single day?**

M&IE per diem rates will be based on the location where the traveler spent the night.



# CSULB Travel Procedures

**9. Does the traveler need to submit receipts when claiming per diem allowance?**

No. Expenses reimbursed using per diem allowance does not require supporting receipts as long as the claim meets other substantiation requirements, including date, place, and business purpose.

**10. What expenses are included in the per diem rate for M&IE?**

Meals include expenses for breakfast, lunch, dinner, and related tips and taxes.

Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff.



# CSULB Travel Procedures

## FORMS AND INSTRUCTIONS

[Travel Claim form & instructions](#)

[Hotel / Motel Transient Occupancy Tax Waiver](#)

[Authorization to Use Privately Owned Vehicle on State Business](#)

[Using Giselle's Travel \[Instructions\]](#)

[Request for Travel Form](#)

## ADDITIONAL CONTACTS

Email [ap-travel@csulb.edu](mailto:ap-travel@csulb.edu)

## RELATED INFORMATION

**Related Chancellor's Office Policies:** CSU Policy Library – Travel and Business Expense Reimbursement

## SEARCH INFORMATION

**Guideline Group (indicate appropriate number choice):** 3

**1) Administrative & Operations**

**2) Human Resources**

**3) Finance**

**4) Information Technology**

**5) Education & Student**

**6) Senate**

**Department:** Accounts Payable

**Division:** Financial Management

**Keywords for search:** Travel, Travel Claim

## HISTORY



# CSULB Travel Procedures

**Issue Date: 04-01-11**

**Last Review Date: 09-2023**

**Amended Date:**

**Updates for 04-01-13** – Mileage rates updated, foreign travel insurance program and approvals required, introduced CSU nightly maximum lodging rates.

**Update Jan. 2014** – Mileage rates

**Updated June 2014** – Section VIII B. Travel Related Insurance Students –for consistent wording with Risk and change in policy coverage amounts.

**Updated Jan 2015** – Mileage and CSU Maximum overnight lodging rates, removed campus travel card program references and various sections for CO changes.

**Updated Nov 15 & Jan 2016** – CSU Maximum lodging rates, receipt requirements, preapproval requirement determined by destination, change in Mileage rates to follow the IRS

**Updated January 2017** – AB 1887 Compliance and update for Taxability of International travel with a personal component and pointing to CO travel procedures

**Updated November 2017** – Exceptions for hardship, lost baggage language section VIII E, further clarified non-reimbursable personal purpose expenses section VI D,

**Updated September 2023** – Change to Per diem, Repeal of AB 1887