



CSULB Travel Procedures

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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:



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- 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 last 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
 - o Received authorization to travel
 - o Expenses are in compliance with the travel policy and procedures
 - o Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source
 - o Has verified that the amount due is accurate



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- Traveled on official business

2. Approving Authority Responsibility

The approving authority is responsible for :

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

- a. Review/audit for compliance with policy.
- b. Review/audit for the Appropriate Administrator approval
- c. Confirming that the appropriate documentation is submitted
- d. 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



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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.



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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



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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



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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:



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- 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.



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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



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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:

a. ***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.

b. ***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

c. ***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

d. ***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



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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



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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 \$ 333.00 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).



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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/hotel/motel-transient-occupancy-tax-waiver) 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.



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In the event the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the Travel Expense Claim. Supporting documentation may be required and payment will be at the applicable per diem amount.

The method provided in Appendix H: M&IE Per Diem Rate for Travel Involving Multiple Locations may be used to determine the appropriate per diem when travel to more than one location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

2. Hospitality Meals

Expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with CSULB Policy on Hospitality Expenditures.

3. Travelers with University Provided Credit Cards/One Cards

Because meal expenses are per diem allowances use of University issued Procurement cards is prohibited for meals or food.

The following situations would be exceptions:

- a. Providing hospitality while on travel status.
- b. When used by a student group leader to purchase team or group meals, groceries for remote or camping events.

C. **Travel of Less Than 24 Hours**

The [IRS Fringe Benefit Guide](#) states that in order for the reimbursement of M&IE to be excludable from a traveler's income, the individual must be "away from home" in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee's residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial "sleep or rest."

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the traveler is away from home overnight as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). The overnight stay requirement does not apply to meal reimbursements authorized under the [Hospitality Policy](#).

For a trip of less than 24 hours that includes an overnight stay, reimbursement shall be authorized for 75% of the total per diem rate for M&IE. The maximum amount for a single day shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.

If an exception to the overnight-stay requirement is allowed by the Appropriate Administrator, the amount of the meal(s) reimbursed becomes reportable and taxable. The amount will be reported to Payroll and included in Box 1 of the employee's W-2 form.

Under no circumstances will expenses for lunch be reimbursed for travel of less than 24 hours.

D. **Payment of Group Subsistence**



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The University may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of University employees when it is to the University's advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the University.

Group Travelers may claim reimbursement of such expenses as follows:

- Group leaders who pay all or part of the group's expenses may be reimbursed by submitting a Travel Expense Claim for the actual expenses incurred, accompanied by the vendor's invoice/receipt showing payment in full.
- Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.

When negotiated agreements are not feasible or where a CSULB issued credit card cannot be used, the University may issue cash travel advances to faculty and/or staff to pay for student meals related to group travel. Cash distributed to students by the group leader must be acknowledged in writing by the students at the time of receipt and acknowledgement must be attached to the Travel Expense Claim filed by the recipient for the travel advance. This acknowledgement will also serve as substantiation of the expenses, in lieu of actual receipts. The cash distribution is to the students only and does not apply to university employees.

VI. MISCELLANEOUS TRAVEL EXPENSES

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The Travel Expense Claim must include an explanation of why such expenditures are being claimed. These expenses are not part of M&IE allowance and require substantiation in the form of receipts to be excluded as taxable income.

Following is a non-exhaustive list of reimbursable and non-reimbursable travel related expenses.

A. Registration/Event Fees

These included fees for attendance at conferences, conventions, or meetings of professional learned societies.

B. Lodging Taxes

Lodging taxes, which are excluded in the maximum limit of lodging cost are reimbursable to the traveler limited to the taxes on reimbursable lodging cost. Payment of actual lodging taxes as miscellaneous travel expense is applicable for travel to contiguous US and to Alaska, Hawaii, and the US Possessions. For international travel, lodging taxes have not been removed from foreign per diem rates established by the Department of State. Separate claim for lodging taxes incurred in foreign areas are not allowed.

C. Tips and Gratuities

Tips paid for taxi, shuttle service, courtesy transportation driver, or valet parking attendant will be reimbursed based on reasonable and customary gratuities (generally up to 20% of the total bill). However, tips for meals, hotel staff, porters, and baggage carriers are included in the M&IE per diem rates and will not be reimbursed separately.



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D. Business Related Expenses

Business related expenses include: internet and travel booking fees; word processing services; equipment rentals; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; local and long-distance telephone calls; and laundering, cleaning, or pressing of clothing if a trip exceeds six days.

VII. Non-Reimbursable Expenses

This section identifies various expenses not addressed elsewhere in this policy that are not permitted using state funds. Non-reimbursable expenses can be characterized as those with a personal purpose and will not be reimbursed by the University. Per California Government Code §8314 (b)(1): “‘Personal purpose’ means those activities the purpose of which is for personal enjoyment, private gain or advantage, or an outside endeavor not related to state business.”

The following is non-exhaustive list of expenses that will not be reimbursed by the University due to its personal nature: personal domestic ATM/credit card fees; fines/citations; clothing and accessories; commuting expenses; frequent traveler program participation and points; account fees or deposits FastTrack (or equivalent) and are not related to individual specific toll charges; club membership fees; luggage (lost luggage may be covered, see Personal Property or Baggage Loss); personal entertainment; personal care; and dependent care and pet care.

VIII. SPECIAL TRAVEL SITUATIONS

A. University Travelers

Travelers in this category include faculty members on sabbatical leave, school site teacher candidate supervisors, athletic coaches, visiting academic appointees, post-doctorates, if employed by the University, and employees on temporary assignment. Travel expenses for these travelers must be paid, reimbursed, and reported in accordance with the provisions of these guidelines.

1. Faculty Member on Sabbatical Leave

Travel expenses incurred by faculty members on sabbatical leave are reimbursable if the travel is undertaken to perform study or research that cannot be done elsewhere. At the discretion of the department, a faculty member may be reimbursed for additional lodging expenses incurred at the sabbatical location, less any income received by the individual for renting out his/her primary residence.

Sabbatical travel expenses are not reimbursable if the travel is for a personal, recreational, or educational purpose that has no direct relationship to the individual's area of study.

A faculty member who is on sabbatical leave of less than one year is considered to be temporarily away from home and therefore may be reimbursed for reasonable travel expenses incurred at the temporary location, including M&EI and lodging. For more information on temporary travel refer to the appropriate travel section based on travel destination and length of stay.

Any sabbatical travel expenses allocable to a spouse or dependent(s) are considered taxable and



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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.



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Expenses to be reimbursed for temporary assignments are subject to the reporting and substantiation rules outlined in these guidelines, including those for extended length of stay and location.

B. Non-University Travelers

Travelers in this category include prospective employees, independent contractors and consultants, students and non-degree candidates, volunteers, visiting scholars, spouses, and registered domestic partners.

STD. 204 Payee Data Record for each nonemployee traveler is required to be on file with the University prior to making a payment. This is required by California Revenue and Taxation Code, Section 18646 to facilitate tax compliance and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code, Section 6109(a).

It is mandatory for vendors to furnish the information requested. Federal law requires that payments for which the requested information is not provided may be subject to federal withholding.

Allowable travel expenses for non-University travelers are subject to the provisions of these guidelines.

A Travel Expense Claim must be submitted in accordance with the requirements set forth in Reporting Travel Expenses.

1. Prospective Employees

The University may reimburse the actual travel expense related to interviewing prospective employees when such expenses are necessary to acquire key personnel for employment. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the prospective employee. See your department.

Reimbursement of allowable expenses is not reportable and taxable if the expenses are properly substantiated. In addition, at the executive vice chancellor/chief financial officer or president's discretion, actual travel expenses may be reimbursed for spouses or registered domestic partner who accompany candidates for faculty or high-level administrative positions, including manager and senior professional positions, on final interviews.

Actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews. Subsistence and miscellaneous and business related travel expenses may also be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the University. The department through the campus' designated travel agency should make such travel arrangements.

2. Independent Contractors and Consultants

Reasonable travel expenses incurred by the University-retained IC's or consultants are reimbursable in accordance with these procedures. Such reimbursements are not taxable, provided that amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on the appropriate IRS document (e.g. 1099 NEC, 1042-S, etc.)

3. Students and Non-Degree Candidates



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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



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expenses may be restricted by the visitor's visa status or other requirements established by the Department of Homeland Security. In most cases, additional documentation must be provided by the visitor in advance of reimbursement. Please contact the campus Tax Specialist for more information.

7. Spouse or Registered Domestic Partner

Travel expenses of a spouse or registered domestic partner who accompanies a University business traveler (e.g. President, Provost, Vice Presidents) are reimbursable under these guidelines provided it can be established that the significant other's presence serves a bona fide University business purpose.

Under IRS regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that their presence serves a bona fide business purpose. A spouse or registered domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event.

Generally, protocol or tradition dictates when the participation of a high level official's spouse or registered domestic partner is required at official University functions, such as alumni gatherings, fundraising or ceremonial activities, certain athletic events, and community events. Documentation should be provided with the Travel Expense Claim to show the spouse or registered domestic partner's attendance at the function meets the above condition (e.g. event or meeting agenda, or a letter of invitation requesting the spouse or registered domestic partner attend the meeting or event.)

If the spouse or registered domestic partner has no significant role in the proceedings or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under this guideline.

8. Athletic Travel – Spouse/Domestic Partner and Other Family Members

Travel by a spouse or registered domestic partner who accompanies an athletic director (or assistant director or head coach) to sporting events such as bowl games and tournaments is presumed to have a bona fide University business purpose in situations where the NCAA or potential donors expect that certain high ranking members of the athletic department, and their spouse or registered domestic partners, will participate in events associated with these athletic activities.

The travel expense of a spouse or registered domestic partner incurred in the pursuit of such activities may be reimbursed provided documentation, such as NCAA event agenda is provided to substantiate the business purpose of the travel. Such amounts are not taxable or subject to reporting.

Travel expenses incurred by other family members generally do not satisfy the bona fide University business purpose test and therefore are not reimbursable.

IX. Personal Travel Combined with University Business Travel



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Generally, there are two reasons for altering business-related travel for personal convenience:

- Utilizing a different method of transportation, and
- Extending travel for personal reasons

When a different method of transportation is used for personal convenience, such as driving instead of flying, the Campus will pay the lesser cost of the two methods. If the alternate method is used and requires additional time, the staff member must use his/her own personal time.

When travel on state business is extended for personal reasons, the Campus will only reimburse the staff member for expenses during the time he/she would have been required to travel were the trip not extended for personal reasons.

X. TRAVEL RELATED INSURANCE

A. Employees

All University employees, including those engaged by the University in connection with research grants and contracts, are routinely covered 24 hours a day, worldwide, against accidental death or dismemberment while on an official University business trip or while engaged in designated extra-hazardous activities on behalf of the University.

In addition, all University employees are provided with Workers' Compensation coverage for work-related injury or illness that occurs during a University-approved and funded business trip.

For insurance coverage purposes, an official University business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or normal work location, whichever occurs first.

All employees, who travel internationally on CSU business, are required to use the Foreign Travel Insurance Program (FTIP) via the California State University Risk Management Authority (CSURMA). Administrative Guidelines for Purchasing of Foreign Travel Insurance and the FTIP summary of coverage is available on the CSULB Risk Management website at:

<http://csulb.edu/financial-management/risk-management>

Requests for FTIP should be received in Risk Management in order to purchase insurance:

- 30 days prior to travel for non-risk countries
- 45 days prior to travel for risk countries

Additional information may be found at:

CSU Risk Management [Systemwide Risk Management | CSU \(calstate.edu\)](#)

B. Rental Vehicles

Travelers are expected to use rental agencies with which the State of California or the University has negotiated contracts that include insurance coverage. The following rules apply to insurance coverage for rental cars:

- For contract rental vehicles used in the contiguous United States, charges for additional insurance are not allowable, including any charge for a collision damage waiver (CDW).



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- Additional charges for insurance coverage will not be reimbursed if a non-contract agency is used, unless no car rental company in the area has such an agreement with the University.
- The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions, and foreign countries, is allowable.
- A vehicle rented from an agency with which the University has an agreement is not covered by insurance when it is being used for a personal day of travel.
- Travelers shall not rent, use and operate 15 passenger vans or 14 passenger vans where a seat has been removed.

Some rental car agreements contain special coverage provisions that differ from the general coverage rules detailed above. The University's risk management office should be contacted for information on campus-specific contracts or insurance coverage.

A University traveler may be reimbursed for property damage to a rental vehicle only if such expenses were incurred on days the vehicle was being used for University business purposes. The amount reimbursed may be charged to the traveler's department, the department sponsoring the traveler, or to an account designated by the President or his/her designee, as appropriate. The traveler shall submit with the Travel Expense Claim a brief description of the damage to the vehicle, including an explanation of the cause of such damage, and either a police report or a report prepared by the rental company.

C. Private Vehicles

An employee who regularly uses a private vehicle on University business is required to have and provide upon request, satisfactory evidence of liability insurance coverage. Regular use is defined as being equal to or greater than once a month or equal to or greater than 12 times annually.

When private vehicles are used on University business, the appropriate administrator who will be reviewing the travel is responsible for requiring that employees have adequate liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

- \$15,000 for personal injury to, or death of, one person,
- \$30,000 for injury to, or death of, two or more persons in one accident; and
- \$5,000 for property damage.

When driving a personal vehicle, the drivers personal auto liability insurance is primary. The auto liability coverage maintained by the University is only applied as excess when required over and above the drivers auto liability limits.

When a privately owned vehicle operated by an employee is damaged by collision or receives other accidental damage, reasonable reimbursement for repairs incurred by the employee shall be allowed under the following conditions:

- The damage occurred while the vehicle was being used on University business with the authorization of the employing department.
- The vehicle was damaged through no fault of the employee.
- The amount claimed is an actual loss to the employee, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident.
- The amount of the loss claimed does not result from a decision of an employee not to maintain collision coverage.
- The claim is processed in accordance with prescribed procedures.



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Expenses that can be recouped from insurance are not eligible for reimbursement. The amount reimbursed shall be based on receipts submitted by the employee to the individual who authorized the travel.

See [Use of University & Private Vehicles Guidelines](#) for additional information .

D. Personal Property or Baggage

If an employee incurs a loss to personal belongings that occurred during a flight, the first common carrier is typically responsible for reimbursement. The traveler should file a claim as instructed by the common carrier.

If the common carrier does not provide full reimbursement to the employee for the personal effects, then an equity claim may be filed with the University Risk Management/Insurance office. Documentation to substantiate the claim is required.

E. Emergencies

In case of emergencies while on travel status, the traveler should first contact emergency responders at their location. The traveler's Appropriate Administrator and University Risk Management Office should be informed as soon as possible.

Employees covered by the CSU Group Life insurance plan through Standard Insurance Company are also covered by the MEDEX Travel Assist program when traveling at least 100 miles from home or in a foreign country. For more information see the University Payroll/Benefits office.

XI. REPORTING TRAVEL EXPENSES

A Travel Expense Claim shall be used to account for all travel advances and expenses incurred in connection with official University travel.

When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. All expenses that have been paid in advance of the travel must be cleared by via a Travel Expense Claim after completion of the trip. For direct billing arrangements that have been approved in advance, a Claim must still be processed as verification that the expense was incurred, even if no reimbursement is due the traveler.

A. Reporting Period

The Travel Expense Claim must be submitted to the Controller's Office -Accounts Payable office within 30 days of the end of a trip unless there is recurrent local travel, in which case Claims may be aggregated and submitted monthly. **Claims submitted after 60 days will be left to the discretion of the University Controller, considering the facts and circumstances, if reportable taxable income will be required.**

When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the accounts payable department.

B. Completion of a Travel Expense Claim

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when



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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.



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E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the itinerary and receipt printed locally should be attached to the TEC.

c. Missing Original Receipts

When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a statement should be provided explaining why such receipts are not being submitted with the TEC. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source.

The Appropriate Administrator must approve on the travel claim form for the expense. In the absence of a satisfactory explanation or administrator approval, the amount involved will not be reimbursed. See missing receipt form available via the forms tile on SSO.

When traveling internationally, where it may not be customary to receive a receipt from certain vendors (i.e. local group meals), the traveler should journalize their expenses for consideration of reimbursement.

C. Certification of Travel Expenses

The traveler must sign the Travel Expense Claim certifying that the amounts claimed are a true statement of the expenses incurred while on official University business and that all required receipts have been submitted. For expenses where a receipt is not required, the employee's signature is substantiation for that expense.

Submission of the Travel Expense Claim under a traveler's electronic authorization will be considered certification that the traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:

- Identify the traveler who is submitting the electronic form;
- Authenticate and verify the submission; and
- Be the final entry in the submission

D. Return of Excess Advance Amounts

If the amount of an advance exceeds the reimbursable expenses, payment for the amount due is to be made at the cashiers and the deposit receipt from the cashiers submitted with the Travel Expense Claim. The check must be made payable to CSU Long Beach or the Research Foundation as applicable.

XII. APPROVAL OF TRAVEL EXPENSE CLAIM

The approving signature provides additional substantiation to ensure expenses are appropriate and in compliance with policy. The Appropriate Administrator may request receipts or additional documentation.

The approval of travel expense claims will follow the administrative guideline for signature authority as posted on the CSULB sharepoint site. <https://csulb.sharepoint.com/sites/Administrative-Guidelines/SitePages/Signature-Authority-Guideline.aspx>

Following those guidelines:



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- All transactions shall be authorized according to sound management practices.
- Subordinates cannot approve transactions for their superiors, regardless of the authority level.
- Campus president is the exception, the chief financial officer will approve the travel expenses of the campus president, including spouse, registered domestic partner or an associate of the president
- Delegates may not approve transactions for themselves, their relatives or approve transactions that directly benefit themselves or their relatives or, in any way, create a conflict of interest with the Delegate's responsibilities to the University.

XIII. TRAVEL WITHIN THE CONTIGUOUS UNITED STATES – 30 DAYS OR MORE

A long-term daily expense rate shall be authorized when a traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to long-term visitors, and when the traveler is expected to be in one location for 30 or more consecutive days but not in excess of one year.

For travel assignments of 30 days or more within the contiguous United States, an authorized per diem allowance for lodging (excluding taxes), meals and incidentals should be determined by the Appropriate Administrator, based on an estimate of actual daily expenses. Actual Costs paid for **lodging taxes**, which are not included in published per diem rates, may be reimbursed as a miscellaneous expense.

The agreed upon rate for reimbursement shall not exceed the maximum applicable federal per diem rate for the destination as published by the General Services Administration at [GSA Per Diem Rates](#)

The daily expense rate is computed by dividing the monthly lodging costs plus an appropriate amount for meals and incidental expenses by the number of days of occupancy in the rental period. Receipts are not required for meals and incidental expenses when applying the daily expense rate.

The following recurring expenses may be considered part of the lodging cost when a traveler rents a room, apartment, house, or other lodging on a long-term basis:

- Rental cost of a furnished dwelling;
- Utilities;
- Monthly base telephone charges.

A. Assignments that Exceed One Year – Indefinite Travel

Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses reimbursed during that period must be treated as taxable income subject to withholding.

Accordingly, for an employee whose indefinite assignment requires a change of residence in order to undertake an assignment, who plans to return at the end of the assignment, and who expects to remain in a single location for more than one year, subsistence expense reimbursement shall be treated as follows:

- The entire reimbursement, effective as of the first day of the traveler's assignment, shall be included in the employee's gross income subject to withholding;
- The subsistence reimbursement must be paid through payroll as additional income subject to withholding;
- The reimbursement for such assignments shall be limited to 2 years. An exception may be granted by the President to extend the reimbursement for a longer period of time; and



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- The cost of moving the employee to and from the location of the indefinite assignment shall be reimbursed in accordance with University policy for moving and relocation.

To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased up to 150% of the per diem rate that has been negotiated for domestic travel of 30 days or more.

A separate calculation of the amount of the increase must be made for each employee, taking into account each employee's additional federal and state income tax liability and liability for employment taxes. The formula provided by the IRS for grossing up payments to cover an employee's tax liability should be used to calculate the increase. See Appendix for examples based on the IRS Tax Gross Up Formula.

Under IRS regulations, the following situations also are considered indefinite assignments:

- Indefinite Assignment Ends Prematurely

An indefinite assignment that is realistically expected to last more than one year shall be considered indefinite regardless of whether it actually exceeds one year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment ends prematurely.

- Temporary Assignment Extended

If a temporary assignment is realistically expected to last for one year or less, but at some later date is extended to exceed one year, then the assignment shall be treated as temporary until the date the employee's realistic expectations change. Thus, travel expense reimbursements would not be taxable for the period of the assignment that was expected to be temporary. Travel expenses reimbursed thereafter must be included in the employee's income subject to withholding.

- Indefinite Assignment Interrupted By Trips To Former Residence Or To Normal work location

An indefinite assignment that is interrupted by occasional trips to the employee's former residence or normal work location shall be subject to the one-year rule. Such return trips do not change the tax status of an indefinite assignment.

XIV. TRAVEL TO ALASKA, HAWAII OR THE U.S. POSSESSIONS

A. Assignments of Less than 30 Days

Costs are generally higher in areas outside the 48 contiguous United States, including domestic areas such as Alaska, Hawaii and U.S. possessions. Travelers to these areas will receive a fixed amount per diem for meals and incidentals based on the Federal Per Diem rate for the destination of travel by the Department of Defense, Travel Management Office. These rates are updated at least once a year and are recognized by the IRS as being in effect for the date of travel.

Lodging shall be reimbursed based on actual costs incurred as supported by an original itemized receipt up to the CSU maximum daily lodging rate.

Exceptions to the per night maximum may be granted by the Appropriate Administrator. Justification for staying at the specific property must be included with the travel claim. For lodging expenses incurred above the policy maximum rate that are not approved, the prevailing tax rate, as evidenced by the detailed hotel bill, will be applied to the approved nightly rate to determine the reimbursement.



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B. Travel Less than 24 Hours

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the traveler is away from home overnight as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). See Subsistence Expenses: Meals and Incidental Expenses (M&IE): Less than 24 Hours Travel

C. Assignments of 30 Days or More

The per diem allowance for travel assignments of 30 days or more within Alaska, Hawaii and U.S. possessions should be negotiated between the traveler and their management based on an estimate of actual daily expenses. Refer to Travel within the contiguous United States – 30 Days or More for instructions on calculating the daily expense rate.

The rate for reimbursement shall not exceed the maximum non-foreign locality per diem rate applicable for the destination. The traveler is expected to seek long-term accommodations when staying in one location for 30 or more consecutive days but less than one year.

Actual costs paid for **lodging taxes**, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

D. Indefinite Travel – Assignments that Exceed One Year

Under the IRS one year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses paid during that period must be treated as taxable income subject to withholding. See Travel Within the Contiguous US - Assignments of 30 Days or More: Indefinite Travel – Assignments that Exceed One Year, for procedures similar for travel to Alaska, Hawaii, or the US Possessions.

E. Adjustment of Per Diem Rates – Lodging or Meals Provided Without Charge

When expenses are paid directly by the University, are reimbursed as entertainment expenses/hospitality, or are otherwise furnished to the traveler without charge (e.g. conferences, professional meetings, etc.) the maximum per diem rate authorized for Alaska and Hawaii travel must be adjusted.

If a meal is provided, the M & IE rate must be reduced by the applicable meal amounts for the meal service provided. A breakdown by meal is available for every per diem amount at the US Department of State, Office of Allowances :

[State Dept Allocation of M&IE Rates](#)

or the US General Services Administration

[M&IE Breakdown | GSA](#)

XV. INTERNATIONAL TRAVEL

Employees planning to travel to foreign destinations must request approval from their campus Appropriate Administrator prior to making any travel arrangements and should contact their department Business Office



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for guidance. Travel to countries on the [US Department of State, Bureau of Consular Affairs Current Travel Warning list](#) or those deemed high hazard risk requires approval from the campus President or designee and the Chancellor's Office.

Departments may impose more restrictive guidelines. See your appropriate administrator for most current department restrictions that may be effect at time of travel.

Additional information may be found at the System Wide Risk Management search under International Travel Resources. [Systemwide Risk Management | CSU \(calstate.edu\)](#)

A. Assignments of Less than 30 Days

Travelers to foreign destinations will receive a fixed amount per diem for lodging and meals and incidentals in accordance with the federal per diem rate for the destination of travel as established by the U.S. Department of State. U.S. Department of State | Home Page

Receipts will not be required for reimbursement for when per diems are used.

If actual expenses are claimed due to special or unusual circumstances, the traveler must document such circumstances by submitting a written explanation with the Travel Expense Claim. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts, as specified in the Documentation Requirements section.

Following are some examples of special or unusual circumstances that warrant reimbursement of actual expenses:

- A traveler is required to attend a meeting or conference where meals and lodging must be obtained at a prearranged place, and lodging consumes all or most of the applicable maximum per diem allowance;
- The travel is to an area where the per diem is normally adequate, but subsistence costs have temporarily increased because of a special event or function, e.g., a national or international sports event; or
- Due to the situation described above, affordable lodging is not available within a reasonable commuting distance of the employee's meeting or conference and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging.

B. Travel Less than 24 Hours

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the traveler is away from home overnight as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight)

C. Assignments of 30 Days or More

The per diem allowance for travel assignments of 30 days or more for international travel should be determined by the traveler's management based on an estimate of actual daily expenses. Refer to Travel



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within the Contiguous United States – 30 Days or More for instructions on calculating the daily expense rate.

The rate for payment shall not exceed the maximum per diem rate applicable to the destination location. The traveler is expected to seek long-term accommodations when staying in one location for 30 or more consecutive days but less than one year.

Actual costs paid for lodging taxes are included in the published per diem rates. Separate claim for lodging taxes incurred in foreign areas are not allowed.

D. Assignments that Exceed One Year – Indefinite Travel

The rules for domestic indefinite travel set forth in *Indefinite Travel - Assignments that Exceed One Year*, also apply to the reimbursement of travel expenses incurred in connection with indefinite international assignments of one year or more, with the following exceptions:

- To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased by up to 150% of the applicable federal per diem rate authorized for long-term travel.
- The amount of the increase, if any, calculated for each employee must take into account the effect of the annual foreign earned income exclusion that may be available to the employee.

E. Adjustment of International Per Diem Rates

Travelers may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip. However, a per diem may be used for meals and incidental expenses and actual costs used for lodging.

1. Adjustment for International Lodging or Meals Provided Without Charge

When international lodging or meal expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge, the maximum per diem rate authorized for international travel must be adjusted.

When lodging is provided without charge, only the meals and incidentals portion of the maximum per diem will be reimbursed. If a meal is provided, the meals and incidentals rate must be reduced by the applicable meal amount. A chart of all the per diem rates and adjustments rates is available at the [U.S. General Services M&IE Breakdown](#)

Situations that may require an adjustment include the following:

- Meals are furnished as part of official University entertainment,
- Meal or lodging expenses are included in the registration fees,
- Group expenses are billed directly to the University, or
- Complimentary accommodations are extended (generally to a conference leader/coordinator and assistants) by a hotel or motel complex for block patronage of guest rooms.

See Payment of Group Subsistence Expenses, for more information on claiming group expenses.

F. Taxability of International Travel with Personal Use

Travel that is entirely for business is considered as non-taxable by the IRS. When an employee spends a



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portion of his/her time on personal travel, any employer reimbursement applicable to the personal portion of the trip is taxable unless an exception applies.

The traveler's international flight cost is considered entirely for business and nontaxable if the traveler meets at least one of the following four (4) exceptions:

1. **No substantial control.** The trip is considered entirely for business if the traveler didn't have substantial control over arranging the trip. Control over the timing of the trip doesn't by itself mean that there is substantial control over arranging the trip. The traveler don't have substantial control over the trip if the traveler is:
 - An employee who was reimbursed or paid a travel expense allowance; and
 - Not related to the employer; or
 - Not a managing executive. A managing executive is an employee who has the authority and responsibility, without being subject to the veto of another, to decide on the need for the business travel.
2. **Outside US no more than a week.** The trip is considered entirely for business if the traveler is outside the US for a week or less, combining business and nonbusiness activities. One week means 7 consecutive days. In counting the days, don't count the day the traveler leave the US, but count the day when the traveler return to the US.
3. **Less than 25% of time on personal activities.** The trip is considered entirely for business if the traveler:
 - Is outside of the US for more than a week; and
 - Spent less than 25% of the total time outside of the US on nonbusiness activities.
4. **Vacation is not a major consideration.** The trip is considered entirely for business if the traveler can establish that personal vacation wasn't a major consideration, even if there is a substantial control over arranging the trip.

If none of the four exceptions listed above applies, then an employee's international travel is primarily not for business. Only the business portion of the cost of getting to and from the destination is nontaxable. To determine the taxable portion of the round trip flight, apply the following ratio to the total cost of the flight:

$$\text{Taxable portion of the roundtrip flight cost} = \frac{\text{Number of nonbusiness days during travel outside the US}}{\text{Total number of days outside the US}} \times \text{Roundtrip flight cost}$$

When a travel day consists of both business and personal time, the day will be classified as a business day in order to determine the percentage of personal time associated with the trip.

The rules set forth in this section are limited to the cost of the transportation to and from an international destination. To determine the taxability of other travel expenses reimbursed by the employer, besides transportation, refer to the relevant part of this policy and procedures. Travel associated with sabbaticals will be treated as official University business.

G. Special Fees for International Travel

Unique costs associated with international travel will be reimbursed, such as: the actual cost of obtaining or renewing a passport, visa, tourist card, and necessary photographs; cost for certificates of birth, health, identity, and related affidavits; charges for required inoculations and medical evacuation



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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.



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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



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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



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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.



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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](#) -



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



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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
Less than 24 hours	Actual lodging not to exceed \$ 275/night		Location based federal per diem rate
Less than 30 Days	Actual lodging not to exceed \$ 275/night		Location based federal per diem rate
30 Days or More	Authorized per diem allowance based on estimate of actual daily expenses; Not to exceed the applicable location-based federal per diem rate		
In Excess of One Year	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
Less than 24 Hours	No reimbursement		
Less than 24 Hours with Overnight Stay	75% of the location-based federal per diem rate		
Less than 30 Days	<ul style="list-style-type: none">• 75% of the location-based federal per diem rate on the first and last day of travel;• 100% of the location-based federal per diem rate on full days of travel		
30 Days or More	<ul style="list-style-type: none">• Authorized per diem allowance based on estimate of actual daily expenses;• Not to exceed the applicable location-based federal per diem rate		
In Excess of One Year	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate		



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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.



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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.



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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

		Per Diem Location	Per Diem Amount	
Day				
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
			\$ 354.00	Total Meals and Incidentals (M& IE)

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



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⦿ § 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.



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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.



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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



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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 were 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.



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Frequently Asked Questions (FAQ)

1. Can travelers book AIRBNB, VRBO and alike?

Yes, with some restrictions and cautions:

- You may only book for yourself and charging a credit card in your name.
- Watch for any agreements that may require review by procurement
- Watch for penalties that may be specific to the unique property owner
- 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	General Service Administration
Alaska, Hawaii, US Territories "OCONUS"	Annually	Department of Defense
International "Foreign"	Begin of each month	Department of State

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.



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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.



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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

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



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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

Updated April 2024 - Change in Maximum night lodging rate from \$275.00 to \$333.00