



# TRAVEL AND BUSINESS EXPENSE POLICY

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## **TRAVEL AND BUSINESS EXPENSE POLICY**

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### **INTRODUCTION**

The policies set forth in this handbook are applicable to travel and business expenses incurred by faculty and staff as well as its Board of Trustees and all others acting on behalf of or as a guest of Wheaton College. The policies are applicable irrespective of the source of funds or means of payment.

This handbook outlines the policies and procedures in general terms to ensure only reasonable and necessary expenditures for authorized business, travel and entertainment are incurred, documented, and paid for by the college in conformity with applicable laws, acceptable practices, and good judgment.

While the information in this handbook should be sufficient to cover the majority of scenarios, it is inevitable that certain situations are not addressed. This handbook is not expected to cover every possible situation. For example, federally funded awards may have additional requirements associated with their expenditures. It is encouraged that items of an unusual nature be discussed with the Finance Office. Please contact the Assistant Vice President for Finance & Controller at ext. 3440 with any questions.

The travel, business meals, and general expense reimbursement policies exist primarily for three reasons:

1. To ensure that the college is in compliance with federal regulations instituted by the Internal Revenue Service (IRS). The IRS requires the following:
  - a. Expenses must have a documented business connection.
  - b. There must be adequate accounting by the employee to the employer for the expenses, substantiating the amount, date, time, place, use, and business purpose of the expenses incurred.
  - c. Excess cash advances or reimbursements must be returned within a reasonable period of time (no later than 30 days following the last expense incurred).
2. Expenses are reasonable and do not conflict with the Wheaton's not-for profit tax status and primary mission of education, research and public service. College funds shall not be used for purposes that are personal in nature or that do not have a clear business purpose.
3. To ensure that the college's budget dollars are spent as effectively as possible.

Failure to comply with these requirements may result in a payroll deduction for expenses incurred but not properly accounted for according to IRS regulations. Employee violations of the Travel and Business Expense Policy will be treated as violations of college policy, and may result in disciplinary action.

### **RESPONSIBILITY OF TRAVELERS/PURCHASERS**

College travelers/purchasers are expected to spend college funds prudently. Travelers/purchasers are expected to familiarize themselves with the college's Travel and Business Expense Policy. Individuals who incur authorized expenses should neither gain nor lose personal funds as a result of travel for Wheaton. Travel and entertainment expenses will be paid or reimbursed by the college if they are reasonable, appropriately documented, properly authorized, and within the standards of this policy. An appropriately documented business expense, whether made on the Purchasing Card or reimbursed, must include the reason for the charge, not just what was purchased. The reason for the charge should be clear to someone who is unfamiliar with your role at the college in order to meet auditing standards.

### **RESPONSIBILITY OF APPROVERS**

The approval process is an essential part of the reimbursement process. Expense/Travel Reports should be signed by the employee and must contain a signature of approval by the appropriate authority. Purchasing Card charges should be fully documented and reconciled by the cardholder and reviewed by the Approver within the prescribed deadlines. As each college department has a different structure, the appropriate authority is defined as the Department Head. The traveler's required approver is the person who is the next highest level with budget authority for the "org" to which the expenditures will be charged.

Under no circumstances should an employee approve his or her own Expense/Travel Report. Furthermore, in no situation should a peer or subordinate approve another employee's Expense/Travel Report.

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The approver's signature indicates that the reviewer has examined the Expense/Travel Reports in detail, verified the validity of the expenditures and related documentation in accordance with the college policy, attests to the accuracy of the form and is in full agreement with the amount expended and/or due to the employee.

### **RESPONSIBILITY OF ACCOUNTS PAYABLE AND FINANCE**

Accounts Payable and Finance are responsible for the following:

- Review of forms and attachments for completeness, accuracy, reasonableness, and compliance with government regulations and college policies;
- Return of forms to employee or the approver when items appear unreasonable, incomplete, personal in nature, or violate government regulations or college policies;
- Maintenance of auditable records of expenses;
- Verification of required approved signatures;
- Ensuring the proper tax treatment of taxable income items and compliance with IRS regulations.

### **RECEIPTS/MISSING RECEIPTS**

Original documents/receipts must be submitted as support for expenses. A receipt is defined as a verifiable written acknowledgement that a specified remittance article or delivery has been made. The receipt must support the propriety of the transaction and contain the following information:

- Vendor name;
- Detailed listing of goods purchased, including item description, quantity and price;
- Transaction date; and
- Total dollar amount of purchase.

### **WHEATON PURCHASING CARD PROGRAM**

For those employees who travel and/or make frequent purchases on behalf of the college, the Wheaton Purchasing Card must be used. The purchasing card program is available for transactions primarily under \$2,500; however higher limits can be granted with supervisor approval.

The benefits of the purchasing card to you and Wheaton College are significant!

Benefits to the Cardholder:

- The purchasing card allows you to obtain goods and pay for travel and business-related expenses and services quicker and easier than before.
- The work related to the purchase and payment for these goods and services is greatly reduced.
- The card allows you to be more efficient and focus on the value-added aspects of your job.
- Use of the card significantly reduces out-of-pocket expenses reimbursed by College.

Benefits to the College:

- The Wheaton Purchasing Card will greatly reduce the paperwork and handling costs associated with the purchase of low dollar value goods and travel and business-related expenses.
- It will directly affect the number of requisitions, purchase orders, invoices and travel accounting forms processed by the College.
- The College receives a rebate on its total charge volume.

Benefits to Supplier:

- Permits payment in as few as two business days.
- Suppliers will have no further need for repeated invoicing and collection activities.

Any employee of the college (with approval from a Department Head and Division Officer) may be eligible to receive a Card. Student clubs may obtain a Purchasing Card or declining balance card with approval from the Associate Director of Student Engagement and Leadership Development. An application for a Purchasing Card is available through the Business Services Office and on the Business Services website. The employee's Department Head must sign the application for the Card and submit the completed application to Business Services. The application is sent to our banking partner, Wells Fargo, for processing. Wells Fargo will send the approved card to the Business

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Services Office. Business Services will contact you to schedule an appointment for a brief orientation on the policies and procedures of the purchasing card program.

Important points to note regarding the purchasing card:

- **Personal Use** – Personal use by the cardholder is not allowed. We understand that accidents happen, but repeated personal use will be grounds for removal of charging privileges. Separate personal and business accounts should be maintained with vendors that you use for both (i.e. Amazon and Uber) to avoid card confusion. Any personal use should be charged to account 73716 and reimbursed within the month
- **Timely Reconciliation by Cardholder** - Each month cardholders are required to log into Wells Fargo and enter the accounting and document the business purpose for each transaction. The description box in Wells Fargo should be used to describe not just what was purchased, but why. The reason for the charge should be clear to someone who is unfamiliar with your role.
- **Timely Upload of Receipts** - Receipts should be uploaded to Wells Fargo for all purchases over \$25 unless the hyperlink on the statement contains the same information as on the merchant receipt (i.e. Target, Home Depot, and Amazon). If the receipt is lost, please note in the description box in all CAPS: *MISSING RECEIPT*. Occasionally losing a receipt is understandable, but a pattern of lost receipts is concerning. Approvers are encouraged to monitor this.
- **Timely Approval** - The approver is responsible for ensuring these documentation standards are met. Finance does not review every transaction, but approvers are expected to do so and work with staff to correct any violations. Approver review is an important component of our control process. If you do not approve your employees' statements within the allotted time frame, you must print out the employee's statement and cover sheet for that month, sign them, and send them to Wells Fargo via e-mail or fax. Completing the approval within the allotted time frame on the Wells Fargo site is much easier.

Cardholders who fail to meet the documentation requirements under the Wells Fargo Purchasing Card guide for three months in a given twelve-month period may lose their cardholder privileges. Approvers who neglect their responsibilities for three months in a given twelve-month period as outlined in the Wells Fargo Approver Guide will have their approval responsibilities suspended and transferred to their supervisor. These decisions will be made by the Assistant Vice President for Finance and/or the Executive Vice President for Finance.

### **SALES TAX EXEMPTIONS**

The college is exempt from sales tax in Massachusetts, Rhode Island, Maine, New Jersey, New York and Florida. If you are traveling to or purchasing goods from any of these states, please download the tax-exempt certificate from the [Finance – Tax Exempt Certificates website](#). These exemptions are available for expenses incurred on behalf of the college and for which the college is responsible to pay.

### **TRAVEL SPECIFIC POLICIES AND PROCEDURES**

The college appreciates the efforts of those employees who travel on college business. Travelers should be comfortable while traveling, understand all related policies, and obtain reimbursement quickly. At the same time, it is necessary to keep trip costs within reasonable limits and to follow consistent reimbursement procedures.

When traveling, employees of the college are required to select the most cost-effective means of transportation and lodging, weighing the factors of safety, convenience and price differences. Travel policies are designed to fit the college's mission and culture as a not-for-profit institution. In general, college personnel should travel using good judgment and make responsible choices.

Approval by the respective Division Officer or his/her delegate is required for all overnight travel for which the cost of the total trip exceeds \$1,000. Please route the Travel Accounting Form to the respective Officer for signature before sending to Accounts Payable.

Overnight travel should be limited to destinations more than **50 miles** from the college. Exceptions may be granted by the respective Division Officer for certain circumstances, or when weather conditions warrant an overnight stay.

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Wheaton has two preferred travel agencies: Egencia and Milne Travel. Egencia should be used for online booking and Milne should be used for consultant-assisted travel, group travel or more complex itineraries. Both agencies provide direct access to exclusive negotiated airfares, train, hotel rates, and car rental discounts. Travelers should select the lowest fare and preferred hotel options presented to them at the time of booking. Please refer to the Business Services website for the travel services and agency related information.

### **Group Travel Accident Coverage**

Emergency 24-hour travel assistance services are provided by ACE Travel Assistance through AXA Assistance. These services are available for college business travelers who are traveling 100 miles or more away from home. AXA staff members, including travel assistance coordinators, registered nurses and U.S. board certified doctors, are fully trained to handle emergency situations with a consultative and caring approach towards employees and their families. The ACE Travel Assistance program is designed to provide fast-acting, life-saving help in an emergency and to make travel less troublesome. ACE Travel Assistance pamphlets are available in the Business Services Office.

### **Travel Expense Reimbursement**

Whenever possible, travel expenses must be paid with the Purchasing Card. However, employees of the college who spend their own funds for legitimate business-related travel expenses are entitled to a prompt reimbursement for those expenditures. Claims for reimbursement should be made on a Travel Accounting Form and submitted to Accounts Payable. Original itemized receipts must be attached to the Travel Accounting Form, *regardless of the dollar amount*. Guidelines for receipts follow those outlined for general expense reimbursement. In addition, documentation for all business meal transactions must include the names of attendees and list the business purpose to comply with IRS regulations. If there are a large number of attendees, listing of the type of group is acceptable.

The Travel Accounting Form must be submitted by the employee for approval within two weeks of the expenditure or return from the trip. All reimbursements are paid to employees through direct deposit (allow five to seven working days for internal processing). The reimbursement process may be delayed if Accounts Payable is required to return a form that does not have adequate support or proper approval.

### **Travel Advances**

Please note: Given the global acceptance of the Wheaton purchasing card, the college does not allow for travel advances except on a limited basis. If you are planning to travel and do not have a p-card, please contact Business Services. A travel advance will not be issued for airfare, lodging, conference fees or other substantial costs that can be prepaid, invoiced or charged on the Purchasing Card. Please refer to the Employee Travel Advance Agreement Form for specific details.

### **International Travel**

Employees who travel internationally must use the college's Purchasing Card whenever possible.

Reimbursable international expenses include expenditures incurred for travel, personal meals, business meals and entertainment, lodging, passport fees, airport taxes, exchange rate fees, and other items necessary for the conduct of college business. The college will reimburse for the cost of coach transportation.

Expense/Travel Accounting Forms must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Please contact the credit card provider to notify them in advance of your international travel to avoid card disruption due to usual activity. If the charge is on the traveler's credit card statement, payment will be for the amount shown for the item on the credit card statement. This will ease the conversion rate accounting. Out-of-pocket expenses must be converted to the currency rates that were in effect when travel took place.

Web currency converters can be located at [OANDA Currency Converter website](#).

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### **Travel Advisory Policy**

As of January 10, 2018, the US State Department released a new travel advisory system that replaced the former travel warning system. The new system provides tiered levels of advice ranging from Levels 1-4. Travel advisories at Levels 2-4 indicate risk indicators related to crime, terrorism, civil unrest, health, and natural disasters. Wheaton has established the following new Travel Advisory Policy for faculty and staff.

- Travel to a Level I advisory country requires no additional review.
- Travel to a Level II advisory country requires the traveler to sign a waiver acknowledging their understanding of the rating. The waiver will be reviewed by the Center for Global Education.
- Travel to a Level III advisory country requires the traveler to complete a petition to be reviewed by the Global Advisory Committee and The Risk Management Committee. If travel is approved to a Level III country, the individual will be required to complete a waiver.
- Travel to a Level IV advisory country will not be considered.

Travel to a Level II advisory country requires the traveler to sign an acknowledgement that they have read the State Department's advisory, they understand why it has been evaluated as such, and they agree to take appropriate precautions. These acknowledgements will be reviewed, and in most cases, will be approved. However, in some cases a second level review by the Global Advisory Committee and the Risk Management committee will be required. More information, along with the acknowledgement form, can be found on the [Faculty Resources - International Travel website](#).

### **Sharing Expenses with External Organizations/Consortia/Groups**

Travelers are encouraged to combine college travel with other businesses if travel expenses can be shared with other organizations. Where travel expenses are being shared with external organizations, a duplicate copy of receipts will suffice if the reimbursement form contains a detailed explanation as to which organization is paying the balance of the expenses. All reimbursement checks must be made payable to Wheaton College and be brought to the Finance Customer Services window for deposit.

### **Air Travel**

Airline travel should be booked with Egencia or Milne Travel Agency. When the most efficient means of transportation is air travel, all efforts should be made to obtain the lowest coach fare available. An employee may upgrade his or her travel class by personally assuming the incremental cost.

Only non-refundable tickets charged to an employee's personal credit card will be immediately reimbursed when supported by a properly approved reimbursement request. Employees who choose to purchase *refundable* airline tickets for business travel will be entitled to reimbursement after the travel has taken place, when supported by a properly approved reimbursement request.

Certain airlines have special service clubs in many of the larger airports. A travel club membership is purchased at the personal expense of the traveler is not a reimbursed by the college.

The employee may retain frequent flier miles; however, an employee should always travel on the least expensive airline, not the airline with which they have a frequent flier account. If an employee uses frequent flier miles or personal credit vouchers, etc. to pay for business travel they will not be reimbursed for it.

Long-term airport parking should be avoided. Alternative arrangements for travel to and from airports should be considered when airport-parking charges are expected to exceed the cost of a round-trip taxi. If a car service to the airport is used, the traveler must document that the car service is cheaper than the sum of the roundtrip mileage reimbursement to the airport and the airport parking fee.

### **Rail Travel**

Rail travel must be booked through Egencia to receive contracted discount pricing. It should be at the lowest available fare that offers reserved seating, taking into account schedule and timing.

### **Car Rental**

The college has contract pricing with certain car rental agencies. Additional information can be found on the Business Services website. Reservations may be made through Egencia or directly with the car rental agency. If booking directly with the agency, please refer to the rental car web page on InsideWheaton.

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The following should be considered before renting a car:

- Availability of hotel shuttle service and taxi cabs;
- Airport transfers (included at some hotels);
- Proximity of hotel to destination;
- Number of travelers (cost sharing);
- Length of stay; and
- No cost upgrades.

The use of a rental car should be justified as an economical business necessity. The use of a car rental versus a personal automobile is required for trips of longer duration if it is cheaper than the mileage reimbursement. Travelers are required to use economy (subcompact), compact or midsized cars. Travelers will not be reimbursed for specialty rental vehicles (i.e. luxury, sports utility, and convertible). Fuel costs will be reimbursed based upon actual fuel purchased, not mileage.

The college's automobile insurance policy provides coverage for staff and faculty driving a rental car on college business. As such, college employees should decline the additional insurance coverage offered by car insurance companies. However, the \$1000 deductible for damage to rented vehicles not covered by insurance will be paid from the college's operating budget. It is important to inspect any rented vehicle before driving it. Dents, scratches or other damage to the vehicle should be noted on the rental form; otherwise, the college may have to pay for damages you did not cause. When you are signing a rental agreement, you should indicate your name/Wheaton College. In addition, you should list your office address rather than your own personal address and phone number. If you are on international travel and rent a vehicle, you are required to purchase compulsory coverage from the rental company.

You may also be required to attend driver training programs and obtain a satisfactory driver history check for authorization of your vehicle rental. Please contact Business Services with questions on domestic or foreign car rental, risks and insurance coverage.

### **Personal Automobile**

When traveling locally, employees may be required to use their personal auto for business trips. The use of an employee's personal automobile for business travel purposes will be reimbursed at the college's effective mileage reimbursement rate. See the Finance website for the rate applicable to the date of travel. The mileage reimbursement rate is designed to cover gas, oil, and fixed costs such as insurance and general depreciation. Since the IRS does not allow reimbursement for commuting expenses, business travel should originate from the shorter distance of the college campus or the traveler's home, to the business destination and vice versa. Tolls and parking fees are reimbursable.

When you drive your own car on college business, your own insurance policy serves as a "primary" policy for third party liability and physical damage to your vehicle. Mileage reimbursements are designed to include an incremental cost for insurance and deductibles. Please note that no reimbursement will be made for the cost of repairs to personal vehicles, regardless of whether the costs result from business travel or whether they result from acts of the traveler or another individual. When using a personal vehicle for college business, it is the obligation of the vehicle owner to carry adequate insurance for his or her protection and for the protection of any passengers. In the event of an accident, the employee is responsible for his/her own auto insurance deductible.

### **Traffic Violations**

Any traffic or parking fines received while driving personal, rental or college owned vehicles are not reimbursable.

### **Fuel**

As indicated in the previous sections, fuel is not a reimbursable expense except for refueling costs on rental cars or the vehicles owned by the college.



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### Other Transportation

Travelers should use taxi or public transportation in metropolitan areas to realize greater savings and convenience (i.e. Boston, New York, Washington, Chicago, etc.). Reasonable expenditures for local ground transportation to and from airports, railroad stations, hotels, meeting places, and business appointments are payable or reimbursable by the college. Commuting costs are not reimbursable.

Travelers may use other car services such as Uber or Lyft. Travelers must maintain a separate business profile with these providers and utilize the college p-card for payment. Travelers need to be aware that there is no guarantee of safety with the use of such services.

### Lodging - Hotel

Lodging costs should be kept to a minimum. The college will pay actual room costs, as supported by a detailed hotel bill, for each day that lodging away from home is required for business purposes. The college's suggested spending guideline for hotels is \$200 per night and \$300 per night for major U.S. cities. Travelers are expected to utilize economical accommodations. The traveler can stay at the hotel where a meeting, convention or conference is being held, even if it is not the most economical option available. Employees are expected to stay in standard rate rooms. In order to ensure lodging for late arrivals, employees are required to cancel reservations in a timely manner in order to prevent "no show" charges.

Reimbursement must be documented by an original itemized hotel bill and receipt, and is limited to room, tax, business phone calls and internet access. Personal expenses for items such as in-room movies, child care, in-room alcoholic beverages or recreational activities, will not be reimbursed.

Travelers may use services such as Airbnb, but a detailed receipt is still required for p-card reconciliation. Travelers are encouraged to check that receipts are available before booking through these services. The email received at the time of booking which confirms nightly booking rate, any cleaning fees, and the service charge, can be used as the receipt documentation. **It is important to note that the College must not be the contracting party for any agreements (electronic or otherwise) with services such as Airbnb. Instead, the agreement must be between the service provider and the individual, since it is the individual choosing this method of service. The individual is responsible for any and all liability associated with the use of such services.**

### Lodging – Private Residence

Travelers who stay in a private residence with friends or relatives while traveling on business may be reimbursed for reasonable actual expenses incurred. To extend appreciation for their hospitality, travelers may be reimbursed up to a maximum value of \$75 if the gift is less than the expense normally incurred, and bears a reasonable resemblance to the benefit provided. This "payment in lieu of" actual expense is defined as a host gift and travelers may be reimbursed for one host gift per trip subject to the foregoing limitations. The host gift is intended to express the college's gratitude to the host. Cash payment to the host is not permitted. Appropriate host gifts might include a meal at a restaurant or a tangible household item. Gifts must generally be purchased and presented to the host during the trip. Reimbursements for host gifts should be processed within 21 days after the traveler returns to campus.

### Travel Meals

Reasonable expenses incurred for travel meals will be reimbursed. Travel meals are meals taken when traveling on college business, i.e. conference, recruiting trip, etc. that require an overnight stay.

Reimbursement will be made for all actual costs (including gratuities). The college's suggested spending guideline for travel meals is \$60 per day and \$90 per day for major U.S. cities, including tax and tip. Receipts are required for all meals. The IRS requires specific details for meal expenses. These details must be provided within the Travel Accounting Form.

- Amount;
- Date;
- Name and location of establishment;
- Business purpose;
- Names, titles and business relationships of all persons attending. If there are a large number of attendees, listing of the type of group is acceptable; and
- Itemized receipts are required for meal expenses.

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Meals that are covered by conference or registration fees, or any other instance in which the employee does not pay for the meal, are not refundable.

IRS regulations state that in order for a meal reimbursement to be excludable from income the employee must generally be away from home overnight. For day trips requiring an employee to be away from home for an extended period of time beyond the normal working hours, the college may reimburse the meal with prior supervisor approval. An overtime meal may be reimbursed to the employee on a non-taxable basis if day travel extends the employee's work day beyond his/her normal work schedule as long as this is not a "frequent" and "regular" occurrence. The employee may be reimbursed for only the meal that becomes necessary, as part of the employee's extended workday (typically dinner). The approver is responsible for ensuring that such reimbursement is not a frequent and regular occurrence. Any meal reimbursements that do not require an overnight stay that are not infrequent or irregular, must be coded as such in Banner with account 73145 Travel Meals – Day. These meals will be considered a taxable fringe benefit to the traveler. The reimbursements will be added to their gross wages on their Form W-2 and subject to applicable employment taxes.

Purchases of alcohol are not reimbursable by the college. Travelers who wish to purchase alcohol with their meals or at social events are expected to purchase alcohol with personal funds.

### **Family/Friend Travel**

Spouses, family members or friends may accompany college employees on business trips. However, any additional costs incurred because of these additional travelers are non-reimbursable.

When personal travel is combined with college business travel, the college will not assume any additional costs associated with the personal portion of the trip. Unless they are an integral part of a larger college business charge, these expenses are not to be paid by the college. The business purpose of the spouse's expenses must be stated on the appropriate expense report. Any additional expenses should be paid directly by the employee. Under no circumstances should non-business family/friend travel expenses be charged to the Purchasing Card or Travel Agent Account.

### **Cost Savings Consideration**

When planning business travel itineraries employees should consider the following cost-saving strategies:

- **Make reservations in advance through Egencia or Milne Travel Agency.** Deeply discounted airfares have strict advance purchase requirements of 30, 21, 14 or 7 days in advance. Most advance-purchase airfares also carry substantial penalties for change or cancellation.
- **Consider the cost of a rental car versus use of personal automobile.** For travel over 150 miles by car, it may be more economical to rent a car than use your personal automobile. The college has contract pricing with certain rental car agencies. Please refer to the Business Services website for a listing of these agencies as well as a calculator that will compare the mileage reimbursement versus a rental car.
- **Consider early-bird conference registration rate.** If a conference offers an early-bird registration rate, all efforts should be made to take advantage of this rate taking into consideration certainty of attendance and cancellation fees.

### **Reimbursable expenses**

The college will pay for business, travel and entertainment expenses that are reasonable and actually incurred for conferences, transportation, meals, lodging, and other incidental expenses. They must be properly authorized and appropriately documented (including explanation of the business purpose of the travel).

If reasonable and necessary, the following are examples of additional payable/reimbursable expenses as defined in this Policy:

- Baggage handling/storage;
- Change or cancellation penalties imposed by the airlines if due to unavoidable circumstances (supporting documentation must be supplied with the T&E form);
- Currency conversion fees;
- Gasoline for rental vehicles;
- Ground transportation including taxi and metro fares, mileage for personal vehicles, parking fees, and tolls;
- Laundry service for travel 7 days or longer, and with prior supervisor approval;

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- Parking and tolls;
- Non-employee travel costs (job applicants, guest lecturers, consultants, and others);
- Registration and fees for attendance at approved conferences and seminars (to prepay, use an Accounts Payable Request for Payment form or the Purchasing Card as appropriate);
- Taxes associated with transportation, lodging, and meals;
- Tips associated with lodging, meals, and transportation if customary of not more than 15% to 20% of the bill;
- Travel to and from an airport calculated and reimbursed at the college's mileage rate.
- Wi-Fi on the plane, hotel, etc. if used to conduct business

### **Non-reimbursable expenses**

It is the college's policy to reimburse employees for all reasonable and necessary business expenses. Expenses specifically non-reimbursable are:

- Airline club membership fees;
- Alcoholic beverages;
- Annual membership for charge cards;
- Auto repairs;
- Baggage insurance;
- Car wash;
- Child care;
- Clothing or toiletry items;
- Commuting costs to/from home and normal place of business;
- Costs incurred by unreasonable failure to cancel reservations;
- Entertainment under federal grants and contracts;
- Excessive tipping;
- Extra leg room seats;
- Family/dependent travel;
- Fees, interest, and/or late charges associated with personal credit cards;
- Fines, tickets or enforcement towing resulting from traffic, parking, or other violations;
- Golf or tennis court fees, membership in country, tennis, or golf clubs, or any sporting equipment, except when part of a preauthorized group event;
- Haircuts;
- In-flight headsets;
- Lawn care;
- Life, accident, or flight insurance premiums;
- Lost, broken, or stolen property;
- Luggage or briefcases;
- Massage or other spa or relaxation services;
- Meals when traveling locally on college business;
- Movies or games (hotel, theater, or rentals);
- Newspapers and magazines;
- Parking and traffic violations
- Pet care;
- Shoeshine;
- Snacks and mini-bar purchases.

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### **BUSINESS MEALS AND GENERAL EXPENSE REIMBURSEMENT – NON TRAVEL**

Employees of the college who spend their own funds for legitimate business-related expenses are entitled to a prompt reimbursement for those expenditures. However, to reduce administrative costs to the college, reimbursement requests for small amounts should be consolidated whenever possible, and multiple trips should be reported on one expense report. In general, travel and business reimbursement requests should be held by the employee until the total request is \$25 or more. Claims for reimbursement should be made on a Request for Payment Form and be submitted to Accounts Payable with proper approval. Original itemized receipts for business expenses incurred must be attached to the Request for Payment Form, regardless of the dollar amount. All reimbursements are paid to employees through direct deposit (allow five to seven working days for internal processing).

#### **Business Meals**

Business meals are meals taken with visitors, colleagues, donors, etc. during which specific business discussions take place. Such meals may take place locally or while traveling on college business. At the discretion of their Division Officer, employees may be reimbursed for alcohol purchased during business meals. Employees should use prudence in these circumstances and should not purchase an unreasonable amount of alcohol as compared to the cost of the overall meal. Receipts submitted to substantiate such purchases should note the name of the guests and the nature of the meeting. The federal government has mandated that no alcohol may be charged as either a direct or indirect expense of federally sponsored projects. This mandate means that under no circumstances should alcohol be charged directly to a federal grant or contract account. Please refer to the [Alcohol Policy](#) for additional information.

Reimbursements will be made for all actual costs (including gratuities). The following spending guidelines are suggested for business meals: \$20pp (breakfast), \$25pp (lunch) and \$60pp (dinner).

The IRS requires specific details for business meal expenses. These details must be provided within the Travel Accounting Form in order to obtain reimbursement from the college:

- Amount;
- Date;
- Name and location of establishment;
- Business purpose;
- Names, titles and business relationships of all persons attending. If there are a large number of attendees, listing the type of group is acceptable;
- Itemized receipts are required for meal expenses.

Meals taken between two or more **college** employees without a clear business purpose, which ordinarily could be conducted during normal work hours, are not reimbursable. The cost of such meals should be borne by the employees.

#### **Gifts**

College departments may incur an expense, in the form of a gift, on behalf of an employee or an employee's immediate family, for the events listed below. There should be only one gift per division and it must be approved prior to purchase by the Division Officer.

- Recognition of a long-term employee leaving a department or retiring from the college. A general guideline is \$10.00 for every year of service. Such gifts should not exceed \$400.00, the maximum non-taxable limit established by the IRS, for gifts of recognition to long-term employees.
- Illness of an employee or student, requiring hospitalization.
- The death of an employee or an employee's immediate family member. Memorial gifts made on behalf of an employee may include flowers or a donation to a charitable organization. In such cases the college should be acknowledged as the sender, e.g., "from all your friends and colleagues at (Department/Division)." In the case of a donation to a charity, the notation should indicate the donation is from Wheaton College. A recommended limit for this gift is \$75.00.

Gifts in recognition of employee work-related achievement or years of service are only allowable if provided through official recognition programs authorized by Human Resources, and can be excluded from employee wages if all of the following conditions are met:

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- Given for length-of-service;
- Awarded as part of a meaningful presentation; and is
- An item of tangible personal property (cannot be cash, cash equivalent, vacations, meals, lodging, theater or sports tickets).

Holiday gifts for faculty, staff, students and volunteers are not allowed.

Gifts to honor an individual for personal reasons other than those indicated above (e.g. birthday, wedding, baby shower, housewarming, promotion, etc.) may not be charged to college funds. Personal contributions among colleagues should be the method of providing such gifts.

### **Gift Cards/Certificates**

Gift cards/certificates should not be purchased. They are considered a cash equivalent and represent taxable income to the recipient as wages or prizes. Please refer to the gift card policy on the Finance website for exceptions.

### **Raffles and Games of Chance**

Operating raffles and other games of chance are strictly forbidden by the Commonwealth of Massachusetts. While educational organizations are eligible to obtain a license for such events, it is required that all proceeds of charges for admission or participation in such games, after expenses, be applied exclusively for charitable or educational purposes. Please refer to the raffle policy on the Finance website for additional information.

### **Donations to Other Charitable Organizations**

The college is classified by the IRS as a tax-exempt charitable organization. As such, donations made by the college to other charitable organizations (with the exception of memorial gifts stated above) should be done under extraordinary circumstances only. Payments to such organizations must include documentation explaining the nature of the donation, and the relationship to the college. All such payment requests must be approved at the Division Officer level.

### **Hospitality**

Refreshments provided at college or departmental business activities such as staff meetings, committee meetings, business presentations, or in honor of college guests are allowable. Such expenses should be kept to a reasonable level of cost and occurrence.

### **Entertainment**

Business entertainment expenses include meals, related tips, transportation, lodging, and other entertainment expenditures incurred by college employees, agents, et al. for the benefit of others. Entertainment may be claimed if it is for the purpose of advancing a business relationship between the college and its donors or suppliers; it is within the bounds of good taste, moderation, and legal requirements; and the cost is within reasonable limits and does not include lavish, excessive, or inappropriate entertainment.

Some examples of business entertainment may include:

- receptions for college guests and visitors,
- alumni reunions or similar alumni events,
- entertaining donors or prospective donors, or
- welcoming receptions for parents and students.

Valid entertainment expenses are those incurred for business entertaining at which food and beverages, catering services, banquet facilities, decorations and musical groups may be used or present. All food or refreshments required for a college event (breakfast, luncheon, dinner, or reception) can be provided through the college's food service provider, Aramark. However, on occasion it may be more cost effective to provide your own food and charge it to your Wheaton purchasing card or receive reimbursement from the college.

If the college event you are holding involves alcohol, please refer to the [Alcohol Policy](#) on the Business Services website. In no event should alcoholic beverages be offered or served to minors. The use of alcoholic beverages while in the conduct of college business should be kept to a minimum. All college events held on campus, at which alcoholic beverages are served, require that Dining Services be engaged to provide these beverages. A tips trained bartender to service such events is highly recommended and may be provided by Dining Services.

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In planning entertainment for guests of the college, all efforts should be made to keep costs to a reasonable level in relation to the nature of the event.

### **Employee Events**

Expenses associated with employee business events, (e.g. receptions, open houses, retreats) complementary to the department's mission and goals, or that foster a sense of community among faculty, staff and students are allowable. Expenses would normally include food and beverages, facility rental and catering services.

Expenses associated with personal events, (e.g. birth of a child, wedding, anniversary, birthday, etc.) are not allowable.

Annual holiday parties and picnics are allowable provided they are reasonable in scope and available to all employees within the department. While such events play an important role in the college community, it is also important that fiscal responsibility be a priority in planning these events. The Division Officer must authorize approval for such events.

### **Stamps**

Outgoing mail from campus should be processed through Campus Mail Services. Stamps purchased at the Post Office are generally not a reimbursable expense unless it is for use on a reply card included with a mailing, or is approved by the Division Officer.

### **Electronic Equipment & Handheld Devices**

Computer and electronic equipment should be purchased through Technology Support. Under no circumstances should any technical or electronic device be purchased off campus and reimbursed through the general expense reimbursement process or the Purchasing Card Program.