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Roanoke College Faculty and Staff Travel

Purpose

The Roanoke College Faculty and Staff Travel Policy establishes guidelines for expenses incurred during the course of College Business and ensures appropriate use of resources to further the College's mission. This policy applies to Roanoke College faculty and staff traveling on behalf of or utilizing funds administered by the College. In addition, this policy applies to any College guest, visitor, or independent contractor who incurs expenses administered by the College. Externally funded awards may have additional requirements not specifically addressed in this policy.

Policy

It is the policy of Roanoke College to reimburse faculty and staff for approved, necessary, and reasonable travel expenses incurred while conducting business for the institution. Business expenses refer to the costs incurred by faculty and staff while traveling for business purposes, including transportation like airfare, train tickets, car rentals, accommodations, meals and other expenses directly tied to College business activities at a destination away from the primary work location. An individuals' expenses while traveling on official business are expected to be reasonable with respect to the area traveled. Travel costs are to be allocated and expended within established budgetary limitations. Travelers are not to make commitments to travel or to incur travel expenses without first obtaining the appropriate departmental approvals.

Members of the College have a responsibility to exercise good judgment and prudence when incurring travel-related expenses on the College's behalf. The College will pay for reasonable, appropriately documented and properly authorized travel expense that are necessary to achieve a legitimate business purpose so long as those expenses adhere to the guidelines outlined in this policy.

The College's reimbursement policy is intended to meet the Internal Revenue Services' (IRS) definition of an "accountable plan". Reimbursements made under an accountable plan are generally nontaxable and are not reportable as compensation on an employee's Form W-2. Under the accountable plan, reimbursement of expenses must meet these requirements:

- Expenses must be for specified reimbursable business expenses paid or incurred by the traveler in connection with College business;
- Expenses must be substantiated within a reasonable period of time, thirty (30) days, after completion of the trip or event. Receipts must be provided for the expenses.

Failure to submit an expense within thirty (30) days of the completion of the trip or event may cause the expense to be treated as though it were paid under a non-accountable plan and treated as compensation, subject to required payroll tax withholding and reported on the employee's Form W-2.

In the case of guest and student travelers, payment and reimbursement requests submitted past the thirty (30) day deadline may be treated as compensation and reported on a 1099-MISC form when the \$600 threshold is reached.

Payment for Travel Expenses

There are several options available for payment of business-related travel expenses.

College Issued Credit Card

Employees who travel frequently on College business will be issued a Roanoke College Credit Card to use for business-related travel. By using the credit card, employees do not incur out-of-pocket expenses for allowable College expenses. Individuals who utilize a College issued credit card are expected to comply with the *Roanoke College Credit Card Policy*.

Reimbursement

Travelers seeking reimbursement for business-related travel expenses must comply with the requirements of this policy, and submit the appropriate documentation within thirty (30) days of the completion of the event or trip. Faculty and staff reimbursements will be issued as direct deposit payments. Although students may receive their reimbursements by check or direct deposit, direct deposit is strongly encouraged.

Direct Bill

In certain situations, such as group travel, the department may request that the vendor or merchant direct bill the College for travel-related expenses.

Travel Pre-Approval

Advances are allowed in limited circumstances, typically when a credit card cannot be used as an appropriate or effective means of payment. Advances must be requested by the traveler at least two weeks in advance of planned travel and approved by the Divisional Cabinet member.

Travelers should submit the *Roanoke College Travel Authorization Form* to their respective Divisional Cabinet member for approval prior to booking a trip. It is the traveler's responsibility to ensure the trip is approved.

Making Travel Arrangements

Travelers should ensure travel sites used to book online accommodations for airfare and hotels are thoroughly vetted before utilizing them. The College is not responsible for reimbursing charges associated with fraudulent online travel sites.

Travel planning should be completed as far in advance as practicable. Advance travel planning is key to obtaining the lowest travel fares and securing first choice travel times and accommodations.

Travel agents: Faculty and staff are not permitted to use travel agents when booking flights, hotels, or car rentals for College related business. Costs associated with travel agents will not be reimbursed by the College or covered on the College issued credit card.

Cancellations, changes, or unused tickets: In the event a trip is canceled or changed, the College will cover the cancellation, change fee, and other incurred expenses provided there is adequate business justification documented for the change, cancellation, or failure to complete the travel. The College will also cover the

cost when the trip is interrupted, canceled, or changed due to unforeseen circumstances. For transportation tickets, the ticket, if canceled in time, can often be reused within one year of the original ticket date and should be used for the next business trip. Unused tickets may not be used for personal travel. It is the responsibility of the department to track unused tickets.

Reimbursable Expenses

All claims from an individual for reimbursement of travel or entertainment expenses incurred on official business of the College must be made on the *Roanoke College Travel Reimbursement Form*. All claims must include dates of travel and business purpose, and include itemized receipts. Cancelled checks and credit card statements are not acceptable receipts. The reimbursement request should be presented for payment within thirty (30) days after completion of the trip or expenditure unless extenuating circumstances exist.

All claims for foreign travel expenses must be converted to U.S. dollars. The conversion rate and computation, as well as the source used to verify the rate (i.e. Wall Street Journal or Credit Card Statement), must be attached to the *Roanoke College Travel Reimbursement Form*. The College will accept the exchange rate at the time and location of the actual expenses.

Travel expenses are not allowed for a spouse, dependent, or other individual who accompanies the traveler on a business trip unless such person is an employee or business associated, the travel of such person serves a bona fide business purpose, and the expenses of such person are allowable per the provisions of this policy. For a bona fide business purpose to exist, the traveler must provide a valid business purpose for the individual's presence. The traveler is responsible for allocating only his/her portion of the expenses on the *Roanoke College Travel Reimbursement Form* and for identifying them on the hotel, restaurant, transportation, and other receipts.

Transportation

Air Travel

Travelers are encouraged to book the lowest priced coach or economy class airfare that is appropriate for their travel. Coach or economy class should be used for all domestic travel. Airline pricing includes many different variations, and travelers are permitted to book tickets that include seat assignment, even when such tickets are not the lowest price available. Business class or first-class tickets, however, are not typically permissible for domestic travel. Travelers wishing to maximize comfort and convenience for domestic travel must pay the difference between the lowest priced coach or economy class fare with an assigned seat and the final fare. Baggage fees are a permissible business expense.

Train

The College will reimburse for the cost of a reserved coach or business class train fare. Travelers are expected to make prudent financial decisions when selecting the class of train fare.

Vehicle Rental

Vehicle rentals may be used when justified as an economical business necessity. Travelers are expected to rent the most economically available care for the business purpose.

When traveling in groups, sharing of vehicles is encouraged to reduce costs. Travelers must refuel the vehicle prior to returning it to the rental car company. Fuel costs are a permissible business expense based on actual fuel purchased, not mileage.

The College has discount arrangements with Enterprise and can obtain information on rental cars by visiting <https://elink.enterprise.com/en/22/06/roanoke-college-ei.html>. Use of the Enterprise relationship is required unless extenuating circumstances exist including availability of rental vehicles, ability to procure better pricing, or emergency travel situations.

Car rental insurance coverage within the U.S.: The College has automobile coverage for its employees traveling on official college business in the United States. Therefore, all additional car rental insurance should be declined when traveling within the U.S. If elected the insurance is not reimbursable and is not permitted on a College credit card. The College's insurance will cover the cost of damage to a rental car.

Car rental insurance coverage outside of the U.S.: When traveling outside the United States, travelers on official College business are required to purchase full local insurance when renting a vehicle. This expense is a permissible business expense.

Accidents: Any individual involved in an accident while driving on official College business must report the accident immediately to the local police department and obtain the police report number for the accident. Within 24 hours, notify the College Campus Safety Department with the report number. If a rental vehicle was involved, also notify the rental car company immediately.

Personal Vehicles

Use of the traveler's personal vehicle for business-related travel will be reimbursed at the Internal Revenue Services' (IRS) standard mileage rate. The rate is designed to cover gas, oil, and fixed costs such as insurance and depreciation. The mileage reimbursement costs should not exceed the cost of the most economical available round-trip coach class airfare or train fare. Gas costs are not permissible expenses for personal vehicles; they are not reimbursable and should not be charged to a credit card. Fines for automobile violations, such as speeding tickets and parking tickets, or personal misconduct will not be reimbursed.

The reimbursement request must include "from" and "to" disclosures as well as the miles driven, travel date(s), travel purpose, mileage rate, and reimbursable amount. Commuting to and from work for any reason is not reimbursable. Non-commuting travel expenses may be reimbursed when individuals must travel on official business in the local area. If an employee commutes to a temporary work location as defined by the IRS, mileage may be reimbursable. When travelers depart from home or some other non-work location, the mileage reimbursement allowed is calculated using the mileage distance from the actual departure point to distribution in excess of normal commuting mileage. Mileage calculation justification (i.e. Google Maps, Map Quest) must be included with the reimbursement documentation.

Travelers are expected to maintain the appropriate insurance on their vehicles when they are to be used for College business travel.

College Vehicles

The College offers a selection of full-size vans and minivans in the Motor Pool Fleet. When traveling with others from the institution, it is recommended that faculty and staff use motor pool vehicles, if available. Motor pool vehicles are administered by Campus Safety and can be reserved using the online Motor Pool

reservation form. When using a College vehicle for business travel, fuel and oil expenses are permissible at the actual cost incurred by the traveler, not the mileage reimbursement rate. The use of a College vehicle should be noted on the expense reimbursement form or on the credit card report.

Taxis, Rideshare, and Other Forms of Transportation

The cost of taxis, rideshare services (Uber, Lyft, etc.), shuttle services, subway, or other forms of transportation to and from hotels, airports, railroad stations or other businesses, in connection with business activities are permissible business expenses. Alternative arrangements for travel to airports should be considered when airport parking charges will exceed the cost of a round-trip taxi or shuttle services.

Transportation Fees

Airport Airline Club/Lounge Memberships: Dues/memberships are generally not reimbursed or provided by the College.

Ancillary Fees: Ancillary fees, such as extra leg room window or aisle seating, exist row seating, etc., assessed by airlines related to economy class seating, are permissible business expenses, provided appropriate documentation of the expense is provided.

Baggage Fees: Reasonable baggage fees while traveling on College related business are a permissible expense.

Frequent Flyer Rewards: The College will not reimburse for tickets purchased with frequent flyer miles. Frequent flyer memberships should not influence travelers to make more expensive travel decisions.

Lost Baggage: The College will not reimburse for lost baggage, as the airlines are responsible for compensating for lost baggage.

Tolls and Parking Fees: Tolls and parking fees are permissible business expenses.

Trip Protection Fees: Trip protection, also referred to as trip insurance, should not be purchased and is generally not a permissible business expense.

Lodging

The College will pay actual and reasonable costs of lodging as supported by the detailed, itemized bill, for each day that lodging away from home is required for business purposes. Travelers should choose good quality, nonluxury hotels whenever practical. However, when attending a conference, travelers may stay in the conference hotel even it is not the most economical option available.

Charges for personal items such as movies, in-room mini-bar, etc. are not permissible business expenses and should not be added to the hotel bill. These items must be paid with personal funds.

Many hotel brands have frequent guest programs that reward travelers with free accommodations for previous paid stays at the hotel. The College will not reimburse travelers for the value of the free accommodations used for business. The College will only reimburse for the actual amount that was paid for accommodations used for business travel.

Airbnb, Vacation Rental by Owner (VRBO), and Other Lodging Alternatives: The rental of homes directly or through such sites as Airbnb or VRBO when traveling on College business is generally not permitted for group travel. The use of such lodging is discouraged for individual business travel.

Meals

The College will reimburse or pay for reasonable meal expenses incurred while traveling away from home or entertaining while on College business. Travelers should use good judgment when spending College funds for meals during travel.

There are two methods which travelers may use for their meal purchases and/or reimbursements:

- **Receipt Method** – Meal expenses incurred while traveling may be reimbursed on a tax-free basis when the traveler provides the receipt.
- **Meals purchased on a College Credit Card** – When a traveler uses a College credit card for their meal purchase, they must provide the meal receipt with submission of the expense transaction via the WellsOne Expense Manager application.

Group Meals

If multiple College employees are present at the same travel-related meal, the most senior College representative present at the meal is responsible for the expense and must be the individual who charges the meal to their credit card or seeks reimbursement, unless all who were present at the meal are paying for their own meals.

When submitting the reimbursement request, the names of the guests for that meal must be included, along with the receipt or other supporting documentation.

Alcohol

Federal regulations prohibit the College from reimbursing any expenditure for alcoholic beverages with federal funds.

The College will only pay for or reimburse for alcoholic beverages when associated with a donor, alumni or College sponsored event, and as long as the charge and amount consumed is reasonable.

Registration Fees

Payment of conference, meeting or college fair registration fees may be handled in one of the following ways:

- The traveler may complete the registration form and pay the fees with his/her own funds. The paid receipts and copy of the registration form can be submitted and approved via the *Roanoke College Travel Reimbursement Form* for reimbursement.
- The traveler can use their College issued credit card to pay for the registration fee and submit detailed receipt information with the expense transaction.
- The traveler may submit the original completed registration form stating the applicable fees to substantiate the payment request. The registration form will be mailed to the vendor with the check on the next scheduled check disbursement date.

International Travel

Reimbursement requests for international travel generally follow the same guidelines as domestic travel. Additional information about international travel is provided below.

Transportation

Airfare: Business class airfare may be allowed with prior approval from the Divisional Cabinet member. Otherwise, the College will pay for or reimburse coach class airfare.

Vehicle rentals: When renting a vehicle outside the United States, the traveler should purchase full local insurance coverage. This expense is reimbursable.

Additional Expenses for International Travel

In addition to typical travel expenses, employees traveling internationally on College business may be reimbursed for applicable passport/visa fees, required immunizations, airport taxes, exchange rate fees, and other necessary items.

Traveling in Remote Locations

When traveling in remote locations, it may be difficult for the traveler to obtain receipts for expenses. On these occasions, the traveler may provide a detailed log of expenditures, including type of purchase, date, business purpose for the purchase, amount, and the reason why the receipt is not available.

Payment Process for International Travel

Travelers must provide an explanation or translation for any receipts written in a language other than English. The College uses official currency conversion rates as of the date of travel.

Tips and Gratuities

Tips and gratuities are reimbursable for normal services associated with business travel such as food services, taxi cabs, bellman, housekeeping, etc. Tips included on meal receipts are a permissible business expense. As a rule, travelers should not tip more than 20% of the bill. Tips should be reasonable and any unusual amounts should be explained.

Combining Business and Personal Travel

When business travel is extended for personal reasons, the employee is responsible for any expenses incurred as part of their personal travel, including but not limited to rental cars, lodging, meals, tips, entertainment, etc.

When an employee's travel includes transportation to or from a non-business travel location, the College will pay or reimburse only that portion of the transportation that is business related. The employee must provide documentation to support the cost for the College's portion of the trip.

Any employee using a College credit card cannot include any personal expenses on the card.

Travel Advances

Travel advances should not generally be necessary and will be issued in very limited circumstances, with appropriate Divisional Cabinet member and Vice President Finance and Administration approval.

Travel advances will not be issued for expenses that can be prepaid, paid with a College credit card or direct billed to the institution. Travel advances will also not be issued when the total requested is less than \$100. Employees who travel regularly on College business should apply for a College credit card rather than

seeking a travel advance. Travel advances may be provided, if necessary, to distribute meal per diems as part of student group travel or when business travel includes locations where a credit card cannot be used.

If a College employee accompanies students on College related travel, any advance must be issued in the name of the employee, even if the advance will be distributed in part to students. Advances will not be issued directly to students.

Travel advances may not exceed the traveler's estimated out-of-pocket expenses for the trip.

It is expected that no more than two (2) advances will be outstanding during any given time; however, exceptions may be allowed for areas that have frequent group travel, such as athletic team travel. Additional advances will not be issued if there is a delinquent (older than 60 days) advance outstanding.

Non-Reimbursable Expenses

The list of expenses below is not intended to be an exhaustive list, but to provide examples on non-reimbursable expenses.

Documentation and Substantiation:

- Business expenses not substantiated by receipts/documentation as required by the College

Lost, Damaged or Personal Items:

- Lost, stolen, or damaged items
- Over the counter medication or other personal use items

Transportation, Meals, and Lodging:

- Excessive transportation, meal, and lodging charges
- Insurance on rental cars for domestic travel
- Gasoline costs for personal vehicles
- Travel or flight insurance (domestic)
- Seat upgrade to business class (unless medically necessary)

Services and Entertainment While Traveling

- Dry cleaning or laundry services unless approved for required extended stays
- Alcohol charges
- Services to gain entry to locked vehicles
- Towing charges
- Personal entertainment, including movies charged to lodging bills
- Personal negligence expenses, such as fines

Non-Business-Related Travel Expenses

- Expenses for spouses, dependents, and other non-business companions
- Commuting expenses
- Traffic, parking, and toll violations

Roles and Responsibilities



Traveler Responsibilities

- Ensure all expenses being paid or reimbursed by the College are valid, have a legitimate business purpose, were necessary, reasonable, appropriate, and conform to College policy and grant or donor restrictions, where applicable;
- Attest that expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, travel advance, an outside agency or other third party, or a College credit card;
- Ensure meal allowances claimed are allowable, based on the dates and times of departure and return;
- Submit all forms related to the trip or event to the College via the appropriate approver within thirty (30) days of the completion of the trip or event;
- Retain accountability for ensure all expenses are in accordance with this policy document.

The electronic submission of the expenses for payment or reimbursement affirms that these responsibilities have been met.

Approver/Authorizer Responsibilities

- Review all submitted expenses;
- Attest that the purpose of the expense is valid and directly related to College business;
- Ensure information contained on the request is properly documented and supported by attached receipts;
- Affirm the expenses were necessary, reasonable, and consistent with College policies and the state business purpose;
- Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the trip or event. Explanation of such expenditures must be included with the reimbursement request or credit card report;
- Submit approval through WellsOne Expense Manager for credit card transactions;
- Understand that while Accounts Payable will review the reimbursement request, the primary responsibility for appropriateness of expenditures rests with the traveler/employee and the approver.

The electronic approval of the expenses for payment or reimbursement affirms that these responsibilities have been met.

Business Office Responsibilities

- Ensure information on the reimbursement request is supported by accompanying documentation and/or receipts is both complete and in accordance with policy;
- Review expenses for compliance with College policies;
- Ensure the requests have received the appropriate approval(s) and are mathematically accurate;
- Ensure additional information or clarification is provided for any unusual requests;
- Process the proper documented and approved requests expeditiously.

The Business Office may contact the traveler or approver, return the request for corrections, deny payment, and/or request repayment to the College for expenses for which the College was charged directly.