

Fiscal Policy – Rule 03-140-401

Travel

1. Summary

- 1.1. Oregon State University allows employees to incur expenses while traveling on official university business under the guidelines of this policy.
- 1.2. OSU's travel policy is subject to applicable statutes, regulations, bargaining agreements and contracts. This policy provides guidelines for allowable expenses associated with official university travel.
- 1.3. All faculty, staff, students, official volunteers and guests who travel on official university business must comply with OSU travel policies and procedures. All travelers at OSU, as well as budget authorities, managers and supervisors who are responsible for approving or processing travel expenses, should be informed and understand this rule.

2. General Travel Requirements

2.1. Compliance

- 2.1.1. OSU's travel policy must comply with all IRS travel rules and regulations. The IRS has established qualifying criteria required for travel expenses to be reimbursed to employees on a tax-free basis, as outlined in the following **Accountable Plan**:
 - a) Expenses must have a [business purpose](#).
 - b) Expenses must be adequately accounted for within a reasonable period of time, defined as no later than 60 days after the completion of business travel.
 - c) Any excess reimbursement or allowance, including departmental advances, must be settled in full within 60 days of the completion of the trip.

2.2. Authorized Travelers

- 2.2.1. **Employees** – Travelers are considered to be in [travel status](#) when they are required to be away from the general area of their [tax home](#) for a period substantially longer than an ordinary day's work and require rest to meet the demands of their work while away.

- 2.2.2. **Employees on Leave** – Travel expenses incurred during sabbatical or other types of leave are warranted only with authorization by the department head.
- 2.2.3. **Students** – Students who travel as officially designated representatives of OSU may be authorized for travel expenses.
- 2.2.4. **Groups or Teams** – When two or more employees travel together, specific guidelines may apply for [Lodging](#), [Meals](#) and [Travel Reimbursements](#).
- 2.2.5. **Non-Employees**
 - a) **Unpaid Members of Advisory Committees** – May be reimbursed for actual and reasonable meal expenses and mileage.
 - b) **Volunteers** – When travel is an assigned duty and indicated as such on their Condition of Volunteer Service Form. Additional information can be found on the [OSU Insurance and Risk Management Services](#) website.
 - c) **Official Guests** – May include faculty candidates, prospective employees, research collaborators, visiting scientists or lecturers, seminar or workshop speakers, observers, etc.

2.3. Accommodations

- 2.3.1. Any required accommodation due to disability, medical condition or other special need must be approved in advance by the [Office of Equal Opportunity and Access](#) (employees) or [Disability Access Services](#) (students) and noted on applicable travel form.

2.4. Travel Rewards and Programs

- 2.4.1. OSU will not recapture incentives awarded to employees and other authorized travelers for loyalty or rewards programs through airlines or use of a personal credit card to pay for business travel, because the cost of record-keeping outweighs any monetary benefit. The value of points, frequent flyer miles or other bonus plans redeemed for official university travel is not a reimbursable expense.

3. Process & Responsibilities

3.1. Air Transportation

- 3.1.1. **Booking Airfare** – Those traveling on official university business are expected to use an economical and reasonable airfare.
 - a) Travelers are encouraged to book their flights through contracted travel agencies accessible on the [Travel](#) website.

- Contracted services are billed directly to the university and provide access to airfare contracts that may represent a significant savings to units and allow flexibility to change or revise travel plans.
 - All airfare travel booked through a contracted travel agency requires approval by the designated unit’s representative for ticketing and billing within 24 hours after the itinerary is confirmed.
- b) Travelers may choose to purchase airline tickets through a vendor other than a contracted agent or directly from the airline.
- A traveler choosing this method must use personal funds to purchase airfare and will be reimbursed *after the trip is completed*.
 - Documentation for reimbursement must include the traveler's name, dates of travel, destination(s) and method of payment.
- c) First class and business class air travel are only allowed under one of the following circumstances:
- Such travel is necessary because of documented medical reasons; or
 - Other, more economical options are unavailable and alternate/travel schedules would result in circuitous routing during unreasonable hours, excessively prolonged travel or additional costs that would offset the transportation savings. Substantiating documents must be submitted and written approval must be obtained by the president, provost or Vice President for Finance and Administration (VPFA); or
 - Advance written approval is obtained from the Board Chair for travel by the president and spouse when supported by legitimate business needs and when gift funds are available to cover any cost differential.
- d) Grant funds may not be used to purchase first class or business class travel.
- 3.1.2. **Fees** – The traveler (not OSU) will be personally responsible for fees unless they are necessary for OSU’s business needs or are outside the control of the traveler.
- 3.1.3. **Non-Commercial Aircraft** – Use of a charter aircraft or private aircraft (employee-owned or rented) may be authorized for travel when advantageous to the university or when cost is less than commercial air travel.
- a) Mileage allowances for employee-owned or rented aircraft must be based on either the rate per shortest air mile or the rate per highway mile. Reimbursement is limited to the current [Privately Owned Vehicle \(POV\) Airplane Mileage Rate](#) as specified by the U.S. General Services Administration (GSA).

- b) Reimbursement of expenses is for use of the aircraft regardless of the number of passengers, and no additional expenses from use of the aircraft will be reimbursed.
- c) Additional requirements and information can be found on the [Non-Commercial Aircraft Webpage](#), managed by OSU Insurance and Risk Management Services.

3.1.4. **Airport Parking** – Travelers are expected to park using economical and reasonable parking lots based on their specific needs and circumstances. Valet parking is not an allowable expense. Travelers should check with the appropriate airport regarding accommodations for disabled parking.

3.2. Ground Transportation

3.2.1. **Commercial Transportation** – OSU recommends transportation by [commercial carrier](#) when it is the most appropriate and economical option (reasonable tips are allowed). This includes shuttles, buses, trains, taxis, ferries, mass transit, etc. Receipts are only required for expenses that exceed \$75.

3.2.2. **Motor Pool** – OSU employees and students as authorized drivers are encouraged to rent vehicles from the [OSU Motor Pool](#). Some benefits are that these rentals are often a lower cost option, can be direct billed to your department or include insurance coverage and a gas card.

- a) Only [authorized passengers](#) may ride in a state-owned vehicle, including any vehicle rented through the OSU Motor Pool.
- b) Per university policy [576-035 State-Owned Vehicles](#), non-state employees and non-students riding in state-owned or rented vehicles may do so only when authorized by the appropriate budget authority, at no additional cost to the university and at their own risk or the personal risk of the driver.

3.2.3. **Rental Vehicles** – Travelers on official university business are expected to use the most efficient means of transportation and rent an economical vehicle. Specialty class of rental vehicles must be justified with a business purpose (e.g. group travel, equipment transportation, etc.).

- a) Travelers are encouraged to use the [State of Oregon Contract](#) for car rentals.
 - Contracted services are billed directly to the university and provide access to contracts that may represent a significant savings to units and allow flexibility to change or revise travel plans.

- The contract price with Enterprise Rent-a-Car and National Car Rental includes a loss damage waiver and liability insurance. The loss damage waiver and liability insurance under this contract is valid in the United States, U.S. possessions and U.S. territories; therefore, any additional insurance should be declined and is not an allowable expense.
- b) Travelers may choose to rent a vehicle through a non-contracted vendor.
- A traveler choosing not to use the State of Oregon Contract must use personal funds and submit a receipt with their request for reimbursement *after the trip is completed*.
 - In addition, the traveler **must** purchase the following insurance coverage:
 - collision damage waiver (CDW), also known as loss damage waiver
 - liability insurance supplement, also known as supplemental liability insurance
- *Note: Personal accident insurance (PAI) should be declined and is not reimbursable*
- c) When **non-employees** (seminar speakers, interviewees, etc.) are invited to OSU and a car rental is anticipated, the traveler should work with their hosting department for direct billing options. It must be made clear to the traveler that they ARE NOT COVERED by university insurance and they should check with their own insurance company to determine their rental vehicle coverage. If they need to purchase CDW, it may be reimbursed.
- d) OSU does not permit the use of 15-passenger vans due to safety advisories published by the [National Highway Traffic Safety Administration](#) (NHTSA).
- e) Refueling of the rental car is the responsibility of the traveler, and is allowable with business justification and the required receipt.
- 3.2.4. **Private Vehicle** – Travelers are authorized to use their privately-owned vehicles for official business.
- a) Mileage may be reimbursed at the current rate when the route is considered economical and reasonable.
- Mileage reimbursement must be from the traveler’s official workstation or their home, whichever is less, and is for use of the vehicle regardless of the number of passengers.
 - When driven to or from an airport or train station, the traveler may claim round-trip mileage for each round-trip.

- A business justification is required for any significant additional miles (e.g. [vicinity miles](#)).
- b) Mileage for commuting between an employee’s home and their official workstation is not reimbursable.
- An employee can have more than one official work location, when each is considered permanent.
 - An employee who commutes to a temporary work location (reasonably expected to be less than a year), can be reimbursed for mileage as follows:
 - When commuting directly to the temporary location, the daily round-trip transportation is calculated as the distance from home to temporary location or from permanent work location to temporary location, whichever is less.
 - When traveling between the permanent and temporary work locations, mileage is reimbursable.
- c) A traveler carrying passengers in a private vehicle for business must comply with use and safety rules outlined in university policy [576-035 State-Owned Vehicles](#).
- d) Travelers using a private vehicle for business are required to have personal automobile insurance including liability, uninsured motorist and personal injury protection.
- e) OSU automobile liability coverage will apply after the traveler's primary coverage limits have been exhausted when the vehicle is used within the scope and course of travel in conjunction with a business trip. OSU does not provide physical damage, uninsured motorist or personal injury protection for private vehicles. For additional information, contact [OSU Insurance and Risk Management Services](#).

3.2.5. **Accidents/Claims** – The driver of a car has the following responsibilities:

- a) Stop, render aid and exchange information.
- b) Document all pertinent data relating to the accident and promptly report the accident to all concerned parties, which could include:
- Local police – when necessary, obtain a police report for documentation
 - Local or state authority for accident reporting (e.g. Oregon Department of Motor Vehicles) – an [Oregon Traffic Accident and Insurance Report](#) must be filed with the DMV within 72 hours when an accident results in an injury, death or any damage over \$2500
 - OSU Insurance and Risk Management Service – an [Auto Accident Report](#) must be submitted with 24 hours

- Rental car company – when applicable
- c) When a rental vehicle is damaged in an accident and the CDW insurance has not been purchased, the rental agency may require payment even when a third party is at fault. The driver must contact [OSU Insurance and Risk Management Services](#) as soon as possible so the situation can be discussed with the rental agency.
- d) [Quick Reference Guide on Insurance and Claims: Ground Transportation](#)

3.3. Lodging

3.3.1. **Commercial Lodging** – Travelers are expected to use economical and reasonable lodging, and actual costs are allowed within the following guidelines:

- a) The overnight travel date(s), place, amount and the [business purpose](#) must be documented.
- b) Overnight stay in the departure or arrival city is allowed with budget authority approval when it is not possible for the employee to travel to or from the airport on the day of the flight within their normal business hours (allowing sufficient time for reasonable delays).
- c) Travelers have the option to have lodging prepaid with a Procurement Card. See fiscal policy-rule #[03-140-206 Procurement Cards](#) for more information.
- d) [Airbnb](#), [VRBO](#), campgrounds and other vacation rental companies are considered commercial lodging facilities. All fees are included in the daily rate for lodging per diem and must not be itemized separately.

3.3.2. **Non-Commercial Lodging** – Travelers utilizing non-commercial lodging facilities (e.g. staying with family members or friends) may claim a daily payment of \$25.00 regardless of duration or location.

3.3.3. **Group Travel** – To determine reasonableness for [group travel](#), the lodging rate must be calculated as total lodging costs divided by total number of travelers (itemized receipts are required). If individuals in the group are traveling on different funding sources, the cost of lodging should be split accordingly.

3.4. Meals

3.4.1. **Per Diem** – Meals and [Incidental Expenses \(M&IE\)](#) will be reimbursed based on OSU approved meal [per diem](#) rates.

- a) M&IE per diem is available only while an employee is in travel status.

- b) Gratuity and tax are included in the M&IE per diem.
 - c) A traveler must not claim M&IE per diem for another individual.
 - d) M&IE per diem rates are determined by the traveler's overnight lodging location. For the day the traveler returns from the trip, the last location where the traveler stayed overnight is used to determine the per diem rate.
 - e) For the first and last day of travel, travelers may only claim 75% of the daily M&IE per diem.
 - f) When meals are provided by others or not claimed by the traveler, an adjustment must be made to the daily M&IE per diem.
 - Individual meal per diem is calculated as a percentage of the daily M&IE per diem (Breakfast 25%, Lunch 25% and Dinner 50%).
 - A traveler may not request reimbursement for meals provided at a conference and included or prepaid with the conference registration.
 - g) For hosting of non-employees while traveling, reference the Hosting Groups and Official Guests section of fiscal policy-rule #[03-140-505 Meals, Refreshments and Events](#).
- 3.4.2. **Group Travel** – Meals for group travel must be based on either M&IE per diem or actual costs when reimbursing for any single meal. Mixing reimbursement methods for any single group meal is not allowed.
- a) When meals are provided on a per diem basis, each per diem recipient must sign a signature sheet to indicate the dates, meals and amount received.
 - b) When one individual pays the meal cost for other travelers, the reimbursement must be based on actual costs and other members of the group may not claim reimbursements. Documentation must include a clear description of the group and number of travelers. Individual names may be provided, but are not required.
 - c) A reasonable gratuity/tip (e.g. 15-20%) on meals are allowed when supported by an itemized receipt. This limit does not apply when the establishment dictates a service charge for larger groups in lieu of gratuity. In this case, the amount of the service charge is not within the control of the customer.
- 3.4.3. **One-Day Trips** – When an employee is away from their [tax home](#) on official business, but not in travel status (departing and returning the same day), the IRS considers certain meal allowances to be taxable to the employee.
- a) **Taxable Meals**

- Meals may be reimbursed as taxable income when an employee is conducting business away from their official work location for at least six hours.
- Employees may claim up to 75% of the daily M&IE per diem, with individual meal per diem calculated as a percentage of the daily per diem (Breakfast 25%, Lunch 25% and Dinner 50%).
- Reimbursements are coded to 28502 Overtime Meal Allowance.

b) Non-Taxable Meals

- When an employee is attending a conference, seminar, convention or business meeting where non-employees are present, any cost for meals arranged by the event organizers and beyond the control of the traveler are allowed.
- Documentation of the business purpose and proof that the meal meets the above conditions must be provided.
- Use account code 28611 Refreshments and Food-Departmental.
- Exceptions for athletic teams or student group meals only:
 - When athletic teams or special student groups are on day trips and meals are provided, the actual cost of the meal is allowed with receipts, not travel per diem.
 - University funds must not be used to pay for meals or refreshments at for-credit classes unless the activity is part of a self-support instructional program where the participant is charged a fee to cover the cost.
 - Use account code 20300 Student Meals when athletes or student groups are on day trips.

3.5. Conference Expenses

- 3.5.1. Registration fees should be prepaid by the university, preferably using a procurement card for external vendors and a journal voucher for internal units.
- 3.5.2. Registration fees paid by the traveler must be documented with the amount and dates.
- 3.5.3. Meals included or prepaid with the conference registration may not be claimed unless an exception for dietary restrictions is required by the traveler.

3.6. Business Travel Combined with Personal Travel

- 3.6.1. Travelers may combine business travel with personal travel as long as no added expense is incurred by the university.

- a) OSU contracted travel agencies are able to separate the billing so that the business portion of the fare is charged to the university and the traveler is billed separately for the cost associated with the personal segment of the trip.
- b) Personal days must be noted on the traveler's itinerary when requesting reimbursement of business-related expenses.
- c) Documentation showing how much it would have cost without personal travel must be submitted with the travel reimbursement request.
- d) A Procurement Card must not be used to pay for any personal travel expenses.

3.6.2. **Air Transportation** – Only the business portion of airfare may be direct billed to the university. Any non-business portion must be paid with personal funds.

3.6.3. **Ground Transportation** – The following guidelines apply to rental and private vehicles used for business travel combined with personal travel:

- a) The direct bill option for booking a rental car with Enterprise or National must not be used. Any non-business portion must be paid with personal funds and business portion will be reimbursed.
- b) OSU automobile liability coverage does not apply when a vehicle is used outside the scope and course of employment. It is the traveler's responsibility to pay for adequate insurance to cover the personal portion of travel, which will not be reimbursed.
- c) When a traveler travels by personal vehicle instead of commercial transportation, they will be reimbursed for an amount equal to the lesser of the mileage reimbursement or the following costs associated with air travel between their official workstation and destination:
 - The cost of round-trip commercial transportation for the most economical, reasonable, direct route that would have been incurred for the business portion of travel only. A comparison quote is required (see section 3.6.1.c).
 - Private vehicle mileage to and from the air terminal that would normally be used for departure.
 - Parking at the airport in an economy lot based on estimated airfare travel dates for the business portion of travel only.
 - Expenses resulting from the additional time required to drive are not allowable.

3.6.4. **Lodging** – Any non-business lodging costs (including nightly rate, taxes, fees & incidental charges) must be paid with personal funds.

3.7. International Travel

- 3.7.1. Please refer to university policy [01-020 International Travel](#) for standards and expectations associated with any university-sponsored travel outside the United States of America.
- 3.7.2. The university policy requires faculty, staff, students and others traveling internationally on behalf of the university to register their itineraries in OSU's [International Travel Registry](#) prior to departure.
- 3.7.3. International travel expenses must be converted to U.S. Dollars (USD).
- a) It is acceptable to average the exchange rate for the entire trip or show expenses using one of the expense calculators on the recommended websites such as OANDA or Xe currency exchange websites. Calculation of how the foreign currency transaction equals the USD value must be documented.
- b) Proof of the currency exchange rate is required, such as:
- Receipts obtained by the traveler along with a print-out of the currency conversion from a recommended website, OR
 - A copy of the claimant's credit card statement(s) showing the travel expense(s) and currency conversion, OR
 - A print-out from the bank showing the currency conversion when it occurred.
- 3.7.4. For information related to foreign travel charged to federal funds, refer to the [OSRAA website](#).
- 3.7.5. OSU Insurance and Risk Management Services recommends utilizing transportation vendors (e.g. charter service, coach/bus services, etc.) when traveling internationally. If it is necessary to have a rental vehicle outside of the United States, the traveler must contact [OSU Insurance and Risk Management Services](#) at least two weeks in advance of the travel to discuss the risks involved and the specific insurance required. Foreign car insurance is an allowable travel expense.

3.8. Travel on Grants

- 3.8.1. **Authorization** – Pre-approval from OSRAA is required for any international travel using a grant index or funding source. Please refer to [OSRAA Policies](#) on their website for guidelines and additional information.
- 3.8.2. **Documentation Requirements** – Specific contracts or other awards may have different requirements for the submission of receipts relating to domestic or foreign travel.

- a) OSRAA assists units in identifying the contract or award by noting the requirement on the original *Award Information Sheet*.
- b) Any travel that is billed to the contract and subsequently disallowed will be removed from the award.

3.8.3. Bringing Potential Fellows to Campus – Related expenses must comply with this policy. Recording of these expenses is dependent upon their ultimate status with OSU.

- a) Those persons who will be OSU registered students (stipend paid on a 55xxx OSU Participant Support account code series) are recruited as students. Expenses related to their campus visit(s) are charged to the appropriate travel account code 39xxx.
- b) Those persons who will not be OSU registered students (stipend paid on 28636 Non-OSU Participant Support) are recruited as faculty. Expenses for their airfare, ground transportation, lodging, non-hosted meals, etc. are charged to the appropriate travel account code 39xxx.
- c) When payment is made to an outside vendor on behalf of the Fellow, the expense must appear in Vendor History (FAIVNDH) as those connected to the Fellow. For instructions, refer to the section for Payment When Check Disbursed to Other Than Vendor in fiscal policy-rule [#03-140-108 Banner FIS Processes](#).

3.9. Travel Reimbursements

3.9.1. Travel Reimbursement Requests – Regardless of the funding sources, reimbursement of travel expenses for employees, students and non-employees on official university business, should be submitted through the Travel Reimbursement Entry System (TRES), which can be accessed through the [Travel](#) website.

- a) Expenditures are reimbursed with appropriate documentation to reflect the [business purpose](#) and details of travel.
- b) Reimbursement requests are to be submitted within 60 days of the completion of business travel.
- c) If an employee does not submit a reimbursement request within 60 days of the completion of business travel, reimbursement will be subject to withholding taxes and reported on the employee's W-2.
- d) Reimbursement requests should be submitted prior to the close of the fiscal year in which the cost was incurred. Otherwise, the traveler must provide an estimate of costs to their supervisor so that the expense can be recorded in the appropriate period.

- e) Repeated reimbursement requests that exceed the 60 day or fiscal year-end reporting requirements will be evaluated by the associated business center, as well as the AVP for Finance and Controller, and may be denied.

3.9.2. **Authorization** – The travel reimbursement request must be signed by the traveler as the claimant and approved by the appropriate budget authority.

3.9.3. **Documentation Requirements** – Please refer to the sections above for specific requirements related to travel expenses.

- a) The following travel expenditures must be substantiated by original valid receipts provided by the vendor (or similar documentation) detailing the goods or services received:
 - Airfare, if purchased by traveler
 - Rental vehicle, if purchased by traveler
 - Fuel for rental vehicle
 - Mileage when using a private vehicle
 - Commercial lodging
 - Group meals, with clear description of group and number of travelers
 - Conference registration
 - All hosting expenses while in travel status
 - All other travel related expenses over \$75
- b) Credit card charge slips normally do not provide an itemization of the expense(s) so they are not considered a valid receipt.
- c) In the rare instance when a receipt has been lost or destroyed, costs may be reimbursed using a [Lost/Missing Receipt Affidavit Form](#).
- d) Any expenses claimed for non-travel business-related purchases (such as supplies, 20xxx account code) must be accompanied by a receipt regardless of the dollar amount.

3.9.4. **Group Travel** – When two or more employees travel together, it may be expedient for one employee to pay and request reimbursement for certain expenses of all other employees. Other members of the same group must not request reimbursement. Examples include:

- a) Single charges for a group (e.g. road or bridge tolls, parking fees, taxi fee, etc.);
- b) Lodging shared by two or more employees;
- c) [Field trips](#) for instruction, observation of contemporary practices and other areas that are not readily available for classroom or laboratory presentation, but are considered by the instructor to be subject matter essential to the course; or

- d) Travel expenses paid for a team or group when one employee, such as a coach or group leader, is responsible for all. If team/group members are provided cash to buy their own meals, a list of the individuals' names, their signatures and the amount disbursed is required.

3.9.5. **Non-Employee Travel** – Expenses must be kept separate from employee expenses for unpaid members of advisory committees, volunteers, official guests, employees of other agencies, students and other individuals not employed at OSU.

- a) Itemized receipts supporting expenses must be submitted by the non-employee traveler, as required by this policy.
- b) Travel expenses related to a personal service contract must be included in the cost of service or wage rate and not reimbursed separately. See fiscal policy-rule [#03-140-510 Services](#) for further details.
- c) Mileage must be calculated using OSU approved methods (see section 3.2. Ground Transportation) and is reimbursed at the OSU rate.
- d) Non-OSU Participant expenses (286xx) are coded as appropriate to the funding source.
 - Travel expenses reimbursed on account code 28635 require receipts for all expenses, except mileage, in order to be non-taxable.
 - Travel expenses not documented with receipts are reimbursed using account code 28636.
- e) A clear benefit to OSU must be provided when requesting payment of expenses for official guests.
 - Faculty candidate's or prospective employee's family member(s) – payment of expenses require prior approval from the appropriate budget authority and will be taxable to the candidate.
 - Official Guests not receiving compensation – airfare and lodging may be direct billed to departments or expenses such as airfare, lodging, meals and vehicle rental may be reimbursed to the guest when supported by original itemized receipts. Meal per diem and mileage may be reimbursed to the guest at current OSU mileage and per diem rates.
 - Official Guests receiving compensation: All incurred expenses (including meals, lodging, transportation, etc.) are incorporated in the PSC payment amount and must be coded as appropriate to the expense; not travel account codes. See fiscal policy-rule [#03-140-510 Services](#) for further details.

- 3.9.6. **Travel Paid by Outside Source** – Outside entities may reimburse OSU, reimburse an employee or pay a service provider directly for reasonable travel expenses with an approved business purpose.
- a) If reimbursement is made to OSU, it must be accounted for as a reduction of expense. The cash receipt record attached to the check/payment must indicate the Banner document number and account code of the original cost being reimbursed.
 - b) When OSU pays the travel expenses and the traveler is paid directly by an outside entity, the traveler must return the funds to OSU for those expenses.
 - c) Any OSU business travel expenses that will subsequently be paid by an outside source (such as a conference organization) may not be placed on grants or contracts.
 - d) Any reimbursement or payment that an employee receives from a foreign entity, individual or government may need to be approved in advance and/or reported. Please refer to [Global Engagement Compliance](#) for more information.
 - e) Any reimbursement or payment an employee receives that is not from another government agency, a Native American Tribe, an organization to which a public body pays membership dues or a not-for-profit organization that is tax exempt under 501(c)(3), may be considered a gift under state ethics laws. The [university ethics advisor](#) should be consulted.

3.9.7. **Non-Reimbursable Expenses**

- a) Following are some examples of expenses not normally reimbursed:
 - Deviations from economical and reasonable travel costs
 - Home-to-office travel (commuting)
 - Expenses incurred because the traveler is accompanied by family member
 - Interest on personal credit cards
 - The cost of alcoholic beverages
 - Quotes, purchase orders, reservations or confirmations
 - Personal Insurance
 - Mileage reimbursement for non-private vehicles
 - GPS navigation units, phone chargers and other personal items
 - Valet parking – Included with M&IE per diem. However, if parking requires the use of an attendant (at a hotel for example), it may be considered parking expense rather than valet expense.
 - Meals when included with conference or lodging cost
 - Meal and incidental expenses above the M&IE per diem

- Gratuities/Tips for expenses covered by M&IE per diem – The M&IE per diem includes a value to cover fees and tips for porters, baggage handlers and other personal services. Most tips paid for services received while on travel assignments are personal expenses and/or included in the M&IE per diem and must not be separately reimbursed to the traveler.

4. Related Information

- 4.1. University Policy [03-100 Fiscal Policy Program Authority](#)
- 4.2. Please refer to all other fiscal rules that may be applicable, including but not limited to the following policies currently located in the OSU Fiscal Policy Manual:
 - 4.2.1. [03-140-108 Banner FIS Processes](#)
 - 4.2.2. [03-140-202 Personal Reimbursements](#)
 - 4.2.3. [03-140-206 Procurement Cards](#)
 - 4.2.4. [03-140-208 Travel Advances](#)
 - 4.2.5. [03-140-209 Departmental Advances](#)
 - 4.2.6. [03-140-505 Meals, Refreshments and Events](#)
 - 4.2.7. [03-140-510 Services](#)
- 4.3. Please check with your unit/college for unit-level procedures related to this rule.
- 4.4. Following are forms and other resources related to this policy:
 - 4.4.1. [Travel Resources](#)
 - 4.4.2. [Non-Commercial Aircraft Fact Sheet](#)
 - 4.4.3. [Quick Reference Guide on Insurance and Claims: Ground Transportation](#)
 - 4.4.4. [OSRAA Policies](#)
 - 4.4.5. University Policy [576-035 State-Owned Vehicles](#)
 - 4.4.6. University Policy [01-020 International Travel](#)
- 4.5. [Fiscal Policy Program Definitions of Terminology](#)
- 4.6. [Fiscal Policy Program Frequently Asked Questions](#) (FAQs)

5. History

- 5.1. Original Issue Date: 02/1982 (all FIS 411); 01/2003 (FIS 102-08 Travel Paid by Outside Source & FIS 410-21 Conference Expenses & FIS 410-29 Meals on One Day Trip); 10/1990 (Oregon University System policy for Air Travel and Use of Mileage Bonuses)
- 5.2. Last Version: 12/2008 (FIS 410-21 Conference Expenses); 12/2014 (FIS 410-29 Meals on One Day Trip); 01/2015 (FIS 102-08 Travel Paid by Outside Source & FIS 411-05 Conference Expenses); 05/2016 (FIS 411-04 Meals); 08/2016 (FIS 411 General Info & FIS 411-03 Lodging); 08/2018 (FIS 411-07 Travel Reimbursements); 01/2019 (FIS 411-08 Receipt Requirements); 04/2019 (FIS 411-01 Air Transportation & FIS 411-02 Ground Transportation & FIS 411-09 Non-Reimbursable Expenses); 07/2014 (OUS policy adopted as University policy for Air Travel and Use of Mileage Bonuses)
- 5.3. Last Review Date: 10/2020
- 5.4. Next Scheduled Review Date: 10/2023

6. Contacts

- 6.1. Policy Steward: Senior Payment & Systems Manager, PCMM
- 6.2. Program: Fiscal Policy Officer, Financial Accounting & Analysis
- 6.3. Link to full list of [Fiscal Policy Program Contacts](#)