

CU Policy – Rule 03-140-401

Travel

1. Summary

- 1.1. Oregon State University travelers may incur allowable expenses while traveling on official university business.
- 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. Compliance and 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 **OSU's 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 cash advance must be settled in full within 60 days of the completion of the trip.

2.2. Traveler Types

2.2.1. **Employees** – Individuals who travel as officially designated representatives of OSU and have active positions at OSU as defined by Human Resources.

- a) Travel expenses incurred during sabbatical or other types of employee leave are warranted only with authorization by the department head.

2.2.2. Students – Currently enrolled students who travel as officially designated representatives of OSU may be authorized for travel expenses.

2.2.3. Groups – Two or more employees or students who travel together.

2.2.4. Non-Employees – Individuals such as [volunteers](#), prospective employees, research collaborators, visiting scientists or lecturers, seminar or workshop speakers, observers etc.

2.3. Travel Status

2.3.1. Travelers are 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.

2.4. Accommodations

2.4.1. 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.

2.5. Personal Travel Rewards and Programs

2.5.1. 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.

2.6. International Travel

2.6.1. 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.

2.7. Travel on Grants

2.7.1. Specific contracts or other awards may have different requirements for the submission of receipts relating to domestic or foreign travel.

- a) Office for Sponsored Research and Award Administration ([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.

2.8. Travel Paid by Third Party Sources

- 2.8.1. Third party entities may reimburse OSU, reimburse an employee or pay a service provider directly for reasonable travel expenses with an approved business purpose.
- 2.8.2. 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.
- 2.8.3. 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.
- 2.8.4. 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.
- 2.8.5. 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.
- 2.8.6. 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. Additional information and resources can be found on the university's [ethics webpage](#).

3. Required Process

3.1. Pre-Trip Registration

- 3.1.1. Pre-Trip Registration is required within [Concur](#) for out of state and international travel, excluding one day trips.

3.2. Expense Reports

- 3.2.1. OSU Employees must utilize Concur to complete expense reports for both travel and non-travel expenses.
- 3.2.2. Employees must comply with OSU's [Accountable Plan](#) (defined in section 2.1) to be reimbursed on a tax-free basis:
 - a) If an employee does not submit an expense report within 60 days of the completion of business travel, reimbursement will be subject to withholding taxes and reported on the employee's W-2.

- b) Repeated expense report submissions that exceed 60 days will be evaluated by the travel office, as well as the [AVP for Finance and Controller](#), and may be denied.

3.2.3. International travel expenses must be converted to U.S. Dollars (USD). Concur provides a built-in currency exchange calculator to convert foreign currencies to USD. If you do not use Concur for currency conversion, proof of currency exchange rate is required.

3.2.4. All expenses over \$25 must be substantiated by an itemized receipt.

3.2.5. In the rare instance when a receipt has been lost or destroyed, costs may be substantiated using a Lost Receipt Affidavit which is built into Concur.

3.2.6. Out-of-pocket costs will be reimbursed upon conclusion of the trip.

3.3. Expense Types

3.3.1. Air Transportation

- a) Those traveling on official university business are expected to use an economical and reasonable airfare.
- b) Travelers are encouraged to book their flights through OSU's contracted [Travel Management Company](#) (TMC), either via the Online Booking Tool in Concur or by working directly with a TMC provided travel agent.
- c) Travelers may choose to purchase airline tickets on their own from a third party.
 - A traveler choosing this method must use a university issued credit card or direct bill agreement to pay for the trip.
 - The traveler must use [Concur Triplink](#) to incorporate their itinerary into Concur.

- d) **First class** and **business class** air travel cannot be purchased with grant funds and 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 or partner when supported by legitimate business needs and when gift funds are available to cover any cost differential.
- e) 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.
- 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).
 - 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.
 - Additional requirements and information can be found on the [Non-Commercial Aircraft Webpage](#), managed by OSU Insurance and Risk Management Services.
- f) **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.

3.3.2. Ground Transportation

- a) **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.

- b) **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.
- Only [authorized passengers](#) may ride in a state-owned vehicle, including any vehicle rented through the OSU Motor Pool.
 - 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.
- c) **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 (group travel, equipment transportation, etc.).
- All rental vehicles must be paid for directly by the university using either a university issued credit card or an existing contract or direct bill agreement, unless there will be personal use as described in [section 3.4.1](#).
 - 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.
 - Travelers may choose to rent a vehicle through a non-contracted vendor and 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*

- 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.
 - OSU does not permit the use of 15-passenger vans due to safety advisories published by the [National Highway Traffic Safety Administration](#) (NHTSA).
 - Refueling a rental car is the responsibility of the traveler.
 - OSU Insurance and Risk Management Services recommends utilizing transportation vendors (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.
- d) **Private Vehicle** – Travelers are authorized to use their privately-owned vehicles for official business.
- Mileage may be reimbursed at the current [IRS Private Vehicle Mileage 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](#)).
 - 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.
 - 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](#).
 - Travelers using a private vehicle for business are required to have personal automobile insurance including liability, uninsured motorist and personal injury protection.
 - 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](#).
- e) **Accidents/Claims** – While traveling on behalf of OSU, the driver of a vehicle has certain responsibilities and must report all motor vehicle accidents, regardless of the amount or type of vehicle, to the [Insurance and Risk Management Services](#), (541) 737-7350 immediately. Please refer to the [Motor Vehicle Claims site for more information](#).

3.3.3. Lodging

- a) Travelers are expected to use economical and reasonable lodging within the following guidelines:
- All commercial lodging must be paid for directly by the university using either a university issued credit card or an existing direct bill agreement.
 - Expenditures for commercial lodging should be submitted in Concur at actual cost.
 - The overnight travel date(s), location and amount must be documented.
 - 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).

- b) 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.
- c) 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.
- d) Lodging obtained through an online platform such as Airbnb, VRBO or a vacation rental company is considered commercial lodging. However, the lodging is not subject to the same regulations, requirements, zoning restrictions, accessibility standards or safety precautions (e.g., fire marshal inspections, emergency plan signage, or fire and carbon monoxide detectors).
 - Lodging obtained while using an online platform or vacation rental company is subject to the guidelines in section a) above, as well as the following requirements and recommendations.
 - Requirements:
 - If rated, the rating is above 4.0 with at least five ratings
 - Rental is for the entire space (i.e., OSU travelers or guests are the only occupants)
 - Rental includes a smoke alarm, carbon monoxide alarm and fire extinguisher
 - Booking and payment are made only through the online platform or vacation rental company
 - Rental is solely for work related purposes – For mixed purpose travel (work and personal), the personal related travel must be booked separate from the work-related travel
 - Recommendations:
 - If rated, the overall rating is above 4.8 with at least five ratings
 - A self-check in process is available
 - Cancellation policies are flexible
 - Research your destination and consider safety when selecting the rental
- e) Campground or trailer space rental is reimbursable up to the maximum allowable per diem.

3.3.4. Meals

- a) Meals and [Incidental Expenses \(M&IE\)](#) will be reimbursed based on OSU approved meal [per diem](#) rates or reasonable actual cost.

- b) Travelers who have been issued Travel & Expense (T&E) Credit Cards are expected to incur meals at actual cost using their T&E Card.
- c) M&IE per diem is available only while an employee is in travel status.
 - Gratuity and tax are included in the M&IE per diem.
 - A traveler must not claim M&IE per diem for another individual.
 - M&IE per diem rates are determined by the traveler's overnight lodging location. The last location where the traveler stayed overnight is used to determine the per diem rate for the day the traveler returns from the trip.
 - For the first and last day of travel, travelers are only eligible to claim 75% of the daily M&IE per diem.
- d) When meals are provided by others or not claimed by the traveler, an adjustment must be made to the daily M&IE per diem.
- e) For hosting of non-employees while traveling, reference the Hosting Groups and Official Guests section of [Meals, Refreshments and Events](#) policy.
- f) Please see [Group Travel](#) (section 3.7) for information on meals associated with OSU group travel.
- g) A reasonable gratuity/tip on meals is allowed when supported by a receipt.

3.3.5. Conference Expenses

- a) Conference registration fees must be paid by the university using a university issue credit card, existing direct bill agreement or vendor invoice. Documentation must include amount, location and dates.
- b) Meals prepaid with the conference registration should not be claimed unless the traveler has specific dietary restrictions and there was no option to exclude the meals at the time of purchase.

3.4. Business Travel Combined with Personal Travel

3.4.1. Travelers may combine business travel with personal travel if no added expense is incurred by the university.

- a) Personal days must be noted on the traveler's pre-trip request in Concur.

- b) Only the business portion of airfare may be charged to the university. Any non-business portion must be paid with personal funds.
 - For mixed purpose trips, travelers are required to book airfare with OSU's TMC to ensure a comparison quote is obtained and any personal portion is split out and charged directly to the traveler.
- c) The following guidelines apply to rental vehicles and private vehicles used for business travel combined with personal travel.
 - 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 the business portion will be reimbursed.
 - 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.
 - When a traveler uses a personal vehicle instead of commercial transportation, they will be reimbursed for an amount equal to the lesser of the mileage reimbursement and related travel costs or the costs associated with air travel between their official workstation and destination.
- d) Any non-business lodging costs (including nightly rate, taxes, fees & incidental charges) must be paid with personal funds.

3.5. 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.

3.5.1. Taxable Meals

- a) Meals may be reimbursed as taxable income when an employee is conducting business away from their official work location for at least six hours.
- b) 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%).

3.5.2. Non-Taxable Meals

- a) 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.
- b) Documentation of the business purpose must be provided.

- c) When athletic teams or student groups are on day trips and meals are provided, the actual cost of the meal is allowed with receipts.
 - Use account code 20300 Student Meals when athletes or student groups are on day trips.
 - 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.

3.6. Group Travel

3.6.1. 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 (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

3.6.2. If a traveler, such as a coach, faculty member or group leader, provides cash per diem to each member of the group for meals, a list of the individuals' names and the amount disbursed to each is required.

3.6.3. Meals associated with 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 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.

3.7. Non-Employee Travel

3.7.1. 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.

- 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 [Services](#) policy for further details.
- c) Mileage must be calculated using OSU approved methods (see [Ground Transportation](#) section) 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.
 - 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) – If there is no clear benefit to OSU, then payment of expenses for family member(s) require prior approval from the appropriate budget authority and will be tax reportable 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 Personal Services Contract (PSC) payment amount and must be coded as appropriate to the expense; not travel account codes. Please see [Services](#) policy for further details.

3.8. Non-Reimbursable Expenses

3.8.1. Following are some examples of expenses not normally reimbursed:

- a) Deviations from economical and reasonable travel costs
- b) Home-to-office travel (commuting)
- c) Expenses incurred because the traveler is accompanied by family member
- d) Interest on personal credit cards

- e) The cost of alcoholic beverages
- f) Personal Travel Insurance
- g) Mileage reimbursement for non-private vehicles
- h) GPS navigation units, phone chargers and other personal items
- i) Valet parking – unless parking requires the use of an attendant (at a hotel for example), which may be considered parking expense rather than valet expense
- j) Gratuities/Tips and other incidental expenses covered by M&IE per diem
- k) TSA PreCheck, early boarding and airport lounge fees

3.9. Cash Advances

- 3.9.1.** Employees or Students may request a cash advance when circumstances warrant it. University credit card programs, accounts payable invoice process and direct bill agreements should always be utilized as the number one option to reduce the need for out-of-pocket costs and advances.
- 3.9.2.** The minimum amount you can request for a cash advance is \$250.00.
- 3.9.3.** A cash advance must be requested at minimum five (5) business days in advance of when it is needed.
- 3.9.4.** Prior cash advances must be settled before an individual is eligible for a new advance.
- 3.9.5.** Cash advances must be settled within 60 days upon completion of approved use. Any excess advance funds must be returned to the Travel & Expense Office.
- 3.9.6.** Failure to settle outstanding cash advances will result in the balance being treated as tax reportable income to the recipient.

4. Related Information

- 4.1.** Please check with your supervisor for unit-level procedures related to this rule and other resources that may not be listed below.
- 4.2.** [University Policy 576-035 State-Owned Vehicles](#)
- 4.3.** [University Policy 01-020 International Travel](#)
- 4.4.** [Fiscal Policy-Rule #03-140-108 Banner FIS Processes](#)

- 4.5. [Fiscal Policy-Rule #03-140-202 Personal Reimbursements](#)
- 4.6. [Fiscal Policy-Rule #03-140-206 Procurement Cards](#)
- 4.7. [Fiscal Policy-Rule #03-140-505 Meals, Refreshments and Events](#)
- 4.8. [Fiscal Policy-Rule #03-140-510 Services](#)
- 4.9. [OSRAA Policies](#)
- 4.10. [Travel Resources](#)
- 4.11. [Non-Commercial Aircraft Fact Sheet](#)
- 4.12. [Quick Reference Guide on Insurance and Claims: Ground Transportation](#)
- 4.13. [Oregon Department of Transportation Mileage Table](#)
- 4.14. [IRS Publication 463 Travel, Gift and Car Expenses](#)
- 4.15. [Definitions of Terminology](#)
- 4.16. [Frequently Asked Questions](#) (FAQs)

5. History

- 5.1. Original Issue Date: 02/1982 (*FIS 411 Travel*); 01/2003 (*FIS 102-08 Travel Paid by Outside Source & 410-21 Conference Expenses & 410-29 Meals on One Day Trip*); 10/1990 (*OUS policy for Air Travel and Use of Mileage Bonuses*)
- 5.2. Previous Versions: 11/2020; 03/2021; 06/2021; 02/2022; 10/2022; 03/2023; 06/2023
- 5.3. Next Scheduled Review Date: 06/2026

6. Contacts

- 6.1. Policy Steward: Director of Vendor Payment Strategies ([contact info](#))
- 6.2. Program: Fiscal Policy Officer ([contact – for program inquiries only](#))