

Effective for travel beginning on or after January 1, 1999

Policy No. 1202 - Travel

Subject Area: Procurement/Disbursement
Responsible Office: Comptroller's
Approval: V.P. for Administration and Chief Financial Officer
Originally Issued: August 1985
Revised: November 20, 2006
Refer Questions To: Patricia Ferriter, 773-702-9393, patf@uchicago.edu

I PURPOSE

To manage University resources wisely and meet requirements imposed upon the University from external entities while treating the Traveler and the University equitably.

Note: This policy does not address cash advances for travel or other purposes. They are addressed in Financial Policy 1214, Non-Salary Cash Advances.

II PRINCIPLES

1. Travel policy and practices must be consistently applied to all institutional travel activities. (Citation/regulations¹)
2. For travel reimbursements and payments to be considered non-taxable income, the University's travel policies and procedures must comply with the *IRS Accountable Plan Rules*. To be considered an "IRS Accountable Plan" a business expense reimbursement arrangement must meet the following three conditions:
 - Business Connection: Reimbursements and advances provided to Travelers under the plan must be for work-related expenses only. Any advance payments must be reasonably related to the business expenses that a Traveler is expected to incur.
 - Substantiation: Travelers, within a reasonable period of time, must provide a statement substantiating the amount, time, use and business purpose of the expenses. Original receipts must be submitted with the statement.
 - Return of excess payments: Travelers must return any advanced amounts in excess of the substantiated expenses within 120 days after the trip completion date. (Citation/regulations²)
3. University Travelers should neither profit nor suffer loss as a result of their travel on University business.

III SCOPE OF POLICY

1. This University policy applies to all Travelers (faculty, staff, students, and guests) regardless of the source of funds. If travel expenses are charged to a sponsored program (e.g., grants or contracts), the terms of the grant or contract will take precedence if they are more restrictive than the University policy.
2. Individual units (e.g., schools, departments, institutes, divisions) may establish travel procedures which reduce allowable expenses or require more documentation for expenses than the University limits outlined in the Policy (e.g., a school may designate a maximum daily allowance for meals or limit reimbursement for air fare). If so, the unit is responsible for ensuring that Travelers comply with the local procedures before approving reimbursement. The Comptroller's Office audit of expenses will not consider local procedures.
3. Issues, disputes and matters of interpretation related to this policy and the accompanying procedures will be resolved by the Office of the Comptroller.

IV AUTHORIZATION TO TRAVEL

The University does not mandate a standardized approval process or preliminary travel authorization procedure. That responsibility is determined by and expressed in the practice, budget process, or explicit procedures of the organizational unit to which the Traveler reports. Travelers must comply with the authorization process in use in the University department, division, institute or school, or external source providing the funding for the travel³.

V PAYMENT OF TRAVEL EXPENSES

1. The University will reimburse the Traveler, the individual, or institution who has paid the traveler's expenses, for all necessary and reasonable University travel related expenses. The University will not pay expenses that have been or will be paid or reimbursed by an outside source.
2. Travelers certify by the submission of their expenses that those expenses were incurred in association with University travel and that they have not and will not be reimbursed by another entity.
3. Reimbursement requests are approved by someone other than the Traveler who does not report directly to the Traveler.
4. Travel of 50 miles or less from campus does not qualify for lodging or meal reimbursement. (Citation/regulation⁴)

VI ALLOWABLE TRAVEL EXPENSES

The following table lists the *University-wide* allowable expenses and documentation requirements for transportation, lodging, meals, and other expenses incurred while traveling. Items based on requirements of external entities (e.g., Internal Revenue Service, Office of Management and Budget) to which the University must respond are referenced by source as *citation/regulation*.

Individual units (e.g., schools, departments, institutes, divisions) have budgetary oversight for travel expenditures and therefore may establish travel procedures which reduce allowable expenses to a level below that available through the University policy. A unit may also require a greater degree of documentation for expenses than the University level (e.g., it may require receipts for meals over \$25, instead of the \$75 established in the policy). If so, the unit must ensure that its Travelers comply with its local procedures before approving reimbursement. The University audit of expenses will not consider local procedures.

The Traveler should assume that any item not specifically addressed in Section VI of this policy is not allowed as a University travel expense. Note that fieldwork may entail expenses that are not explicitly related to travel. These should be reported as business expenses, equipment purchases or whatever is appropriate.

ALLOWABLE TRAVEL EXPENSES

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Transportation: Air, Rail, Car, Other:					
Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Airline Ticket Domestic and International	<ul style="list-style-type: none"> • Lowest available commercial discount airfare or customary standard (coach or equivalent) airfare costs are allowable. • Airfare costs in excess of the lowest available commercial discount airfare or customary standard airfare (i.e. First or Business Class) are allowable only when approved in advance by a dean, vice president or the Provost. • International travel funded by federal funds must comply with the Fly America Act (See 41 CFR 10.131-10.143) which generally requires use of a U.S. Flag carrier. (Citation/regulation¹³) 	<ul style="list-style-type: none"> • U of C Travel Services • Independent Travel Agent • Contact airline directly 	<ul style="list-style-type: none"> • Corporate credit card, personal credit card, or cash 	<ul style="list-style-type: none"> • Expense does not exceed budget limitations • The expense is appropriate for the account • Documentation and expense amount complies with policy and your unit's specific restrictions • Advance approval documentation must be provided for <u>ALL</u> First or Business Class travel. For expenses to be accounted for as an <i>allowable</i> expense, the approval documentation must state that a lower airfare would have: <ul style="list-style-type: none"> • Required circuitous routing; • Required travel during unreasonable hours; • Excessively prolonged travel; • Greatly increased flight duration; • Increased costs that would have offset transportation savings; <u>or</u> • Inadequately addressed the medical needs of the traveler. <p>Costs not documented as <i>allowable</i> must be charged to sub account 9912 and <u>MAY NOT</u> be charged to federal awards.</p> <ul style="list-style-type: none"> • Compliance with Fly America Act for international travel on federal awards. 	<ul style="list-style-type: none"> • Personal charge/cash: original passenger receipt if flight expense is \$75 or more (Citation/regulation⁵) • First or Business Class travel will not be reimbursed unless a letter signed by a dean, vice president, or the Provost accompanies the travel documentation and reimbursement request.

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
<p>Air - Super Saver</p>	<ul style="list-style-type: none"> • Cost of meals, lodging and rental car expenses for extra days when traveling on super saver excursion fares if the following conditions are met: <ol style="list-style-type: none"> 1. Total of extra expenses and reduced fare does not exceed the standard coach fare to business destination 2. Expenses are incurred in the same city on days adjacent to the business activity 	<ul style="list-style-type: none"> • U of C Travel Services • Independent Travel Agent • Contact airline directly 	<ul style="list-style-type: none"> • Corporate credit card, personal credit card, or cash 	<ul style="list-style-type: none"> • Expense does not exceed budget limitations • The expense is appropriate for the account • Documentation and expense amount complies with policy and your unit's specific restrictions • Requested reimbursement does not exceed coach fare 	<ul style="list-style-type: none"> • Personal charge/cash: Original passenger receipt if flight expense is \$75 or more (Citation/regulation⁵) • Obtain coach air fare quote by either accessing the designated travel agency via the U of C TravelNet web site or by contacting another travel agency and submit quote for comparison to amount requested

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Air - Personally Owned Plane	<ul style="list-style-type: none"> • Not Allowed • The liability insurance which the University must carry to cover such flights makes travel by private aircraft prohibitively expensive. 	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Air - Charter	<ul style="list-style-type: none"> • Ticket cost should not exceed cost of standard coach air fare between departure and destination point (Citation/Regulation⁶) • Must be a commercial service; the aircraft must be flown at all times by the professional pilot provided by the service. 	<ul style="list-style-type: none"> • Contact Risk Management Dept. for approval before making arrangements • U of C Travel Services • Independent Travel Agent • Contact airline directly 	<ul style="list-style-type: none"> • Credit card or cash 	<ul style="list-style-type: none"> • Expense does not exceed budget limitations • The expense is appropriate for the account • Documentation and expense amount complies with policy and your unit's specific restrictions • Requested reimbursement does not exceed coach fare 	<ul style="list-style-type: none"> • Original passenger receipt or invoice, if flight expense is \$75 or more. (Citation/regulation⁵) • Obtain coach air fare quote either by accessing the designated travel agency (via the U of C TravelNET web site) or by contacting another travel agency and submit quote for comparison to amount requested • Also provide a brief note explaining why charter aircraft was required
Train	<ul style="list-style-type: none"> • Coach class or Express Business class ticket 	<ul style="list-style-type: none"> • U of C Travel Services • Independent Travel Agent • Contact train ticket service directly 	<ul style="list-style-type: none"> • Corporate credit card, personal credit card, or cash 	<ul style="list-style-type: none"> • Expense does not exceed budget limitations • The expense is appropriate for the account • Documentation and expense amount complies with policy and your unit's specific restrictions 	<ul style="list-style-type: none"> • Original passenger receipt if ticket expense is \$75 or more (Citation/regulation⁵)

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Car, Personal - Mileage	<ul style="list-style-type: none"> The Federal private car mileage reimbursement rate (Citation/regulation⁷) Mileage may not exceed standard coach airfare for the trip Mileage rate covers fuel, insurance and repairs; they are not separately reimbursed 	Not Applicable	Not Applicable	<ul style="list-style-type: none"> Expense does not exceed budget limitations The expense is appropriate for the account Documentation and expense amount complies with policy and your unit's specific restrictions Requested reimbursement does not exceed coach fare 	<ul style="list-style-type: none"> Document: dates, number of miles traveled, starting point and destination If you drove instead of flying, obtain coach air fare quote by either accessing the designated travel agency (via the U of C TravelNET web site) or by contacting another travel agency and submit quote for comparison to amount requested
Car - Rental	<ul style="list-style-type: none"> Up to a full-size four door 	<ul style="list-style-type: none"> U of C Travel Services Independent Travel Agent Contact car rental agency directly 	<ul style="list-style-type: none"> Credit card or cash 	<ul style="list-style-type: none"> Expense does not exceed budget limitations The expense is appropriate for the account Documentation and expense amount complies with policy and your unit's specific restrictions There are no insurance charges on domestic rentals There are no "Frequent Flyer Service" charges on rental bill. 	<ul style="list-style-type: none"> Original receipt if expense is \$75 or more (Citation/regulation⁵)

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Car Rental, Insurance - Domestic	Insurance will not be reimbursed. The University provides blanket coverage for collision, damage waiver and liability insurance for rental cars. Refer to Insurance for Business Travel on the AdmiNet website for a full explanation of benefits.	Not Applicable	Not Applicable	Compliance with policy.	Not Applicable
Car Rental, Insurance-International	Collision damage waiver or equivalent	Not Applicable	<ul style="list-style-type: none"> • Included in car rental agreement • Credit card or cash 	<ul style="list-style-type: none"> • Compliance with this policy 	<ul style="list-style-type: none"> • Foreign travel: insurance charges will be on the original receipt for car rental
Other Transportation	<ul style="list-style-type: none"> • Actual expenses for taxis, limos, buses, etc. 	Not Applicable	<ul style="list-style-type: none"> • Credit card or cash 	<ul style="list-style-type: none"> • Total expense amount is accounted for by item • Receipts are present when required 	<ul style="list-style-type: none"> • For each item, list date, starting point and destination, and amount • Original receipt for each item that is \$75 or more (Citation/regulation⁵)
Other, Transportation Related	<ul style="list-style-type: none"> • Actual expenses for tolls and parking, gas for rental cars, etc. 	Not Applicable	<ul style="list-style-type: none"> • Credit card or cash 	<ul style="list-style-type: none"> • Total expense amount is accounted for by item • Receipts are present when required 	<ul style="list-style-type: none"> • For each item, list date and amount • Original receipt for each item that is \$75 or more (Citation/regulation⁵)

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Lodging:					
Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Lodging	<ul style="list-style-type: none"> Select either actual expenses or per diem for entire trip <p>Actual</p> <ul style="list-style-type: none"> Single room rate <p>Per Diem</p> <ul style="list-style-type: none"> If you are going to select per diem for lodging, you must also select per diem for meals. Generally, per diem is appropriate only for longer trips to locations where lodging rates are low. Federal lodging daily per diem rates for destination subject to your unit's restrictions. Refer to U of C web site TravelNET, Federal Per Diem Rates for rates restrictions <p>Per diems are for University employees only. Refer to Traveler Tips, Per Diem Reimbursements</p>	<ul style="list-style-type: none"> U of C Travel Services Independent Travel Agent Contact hotel directly 	<ul style="list-style-type: none"> Credit card or cash 	<ul style="list-style-type: none"> Hotel bill indicates single occupancy. If per diem selected for lodging, it must also be selected for meals (Citation/regulation⁸) For per diem: rate claimed agrees with federal daily rate, subject to your unit's specific restrictions For the first and last days of travel, request only the prorated portion. Refer to Rules on Prorating Per Diem. 	<p>Actual</p> <ul style="list-style-type: none"> Original itemized hotel bill for room and tax in all cases regardless of amount Report any other charges on the bill in the appropriate category (e.g., meals, parking, incidentals) If you paid more than the single rate and the additional charge is for a non-University traveler (e.g., your spouse came along), write the single room rate on the bill and adjust the bill. If single and double rates are identical, note this on the receipt. If you share a room with another University traveler, explain on the original receipt how you are splitting the charges and requesting reimbursement. The easiest way is to let the individual who paid for the room request reimbursement and list other travelers on the receipt. <p>Per Diem</p> <ul style="list-style-type: none"> Request the Federal daily per diem rate for destination. No receipt required For the first and last days of travel, request only the prorated portion. Refer to Rules on Prorating Per Diem.

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Meals:					
Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Meals	<ul style="list-style-type: none"> Select either actual expenses or per diem for entire trip <p>Actual</p> <ul style="list-style-type: none"> Reasonable expenses for meal <p>Per Diem</p> <ul style="list-style-type: none"> Federal meal and incidental expense (M&IE) per diem daily rate for the destination. Refer to U of C web site TravelNET, Federal Per Diem Rate for rates. If per diem selected for meals, actual cost for lodging cannot exceed daily federal lodging per diem Meal per diem includes “incidental” expenses such as all tips and laundry expenses. Per diems are for University employees only. Refer to Traveler Tips, Per Diem Reimbursements 	Not Applicable	<ul style="list-style-type: none"> Credit card or cash 	<ul style="list-style-type: none"> Documentation and expense amount complies with policy and our unit’s specific restrictions If per diem selected for meals, actual cost for lodging cannot exceed daily federal lodging per diem For per diem: rate claimed agrees with federal daily meal and incidentals expense rate and your unit’s specific restrictions For the first and last days of travel, request only the prorated portion for meals while away from home. Refer to Rules on Prorating Per Diem. If per diem selected: no “incidental” expense reimbursement for tips and laundry requested (Citation/Regulation⁹) 	<p>Actual</p> <ul style="list-style-type: none"> Documentation for each item: list the date, meal and amount either on the back of the travel expense voucher, travel expense envelope, or on a separate piece of paper. Original charge card receipt if meal is \$75 or more (no check stubs) (Citation/Regulation⁵) <p>Per Diem</p> <ul style="list-style-type: none"> Request daily amount for the location For the first and last days of travel, request only the prorated portion for meals while away from home. Refer to Rules on Prorating Per Diem.

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Meals - Alcoholic Beverages	<ul style="list-style-type: none"> You may be reimbursed, but alcohol cannot be charged either directly or indirectly to the federal government (Citation/Regulation¹⁰) 	Not Applicable	<ul style="list-style-type: none"> Cash or credit card 	<ul style="list-style-type: none"> May not be charged on a travel sub account number Must be charged to an unallowable sub account between 3000 and 3099 on a non-grant account 	<ul style="list-style-type: none"> If your receipt itemizes alcoholic beverages, break them out and charge them separately to an unallowable sub account.
Meals - Business Purpose Business meals are defined as meals taken with students, donors, colleagues, or individuals from companies during which specific University business discussions take place	<ul style="list-style-type: none"> Actual expenses 	Not Applicable	<ul style="list-style-type: none"> Credit card or cash 	<ul style="list-style-type: none"> Must be charged to an unallowable sub account between 3000 and 3099 Required information detailing specific business purpose and attendees 	<ul style="list-style-type: none"> Original receipt(s) (no check stubs) in all cases regardless of dollar amount. List on the receipt: date, place, specific purpose of meal or activity, persons in attendance and business relationship (Citation/Regulation⁵)

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Other Expenses:					
Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Incidentals	<p>Actual</p> <ul style="list-style-type: none"> • Reasonable expenses • The University allows the following incidental expenses. All other incidental expenses are reimbursed only if approved by a dean, vice president or the Provost • Business phone calls (including one call home per day) and telegrams • Business office charges such as faxes, copies or mailing fees • Tips; laundry; currency conversion or automatic teller fees for funds advanced for travel • Airport taxes, visa, passport or inoculation charges required for foreign travel. 	Not Applicable	<ul style="list-style-type: none"> • Credit card or cash • May be itemized on hotel bill 	<ul style="list-style-type: none"> • Expenses are reasonable and documented by item • If meal per diem selected: no “incidental” expense reimbursement for tips and laundry requested • Automatic teller charges must be charged to an unallowable sub account • Any items not explicitly allowed by University policy have been approved by a dean, vice president or the Provost. • Any incidentals approved by a dean, vice president or the Provost must be charged to an unallowable sub account. 	<p>Actual</p> <ul style="list-style-type: none"> • List date, amount and type of expense • Receipt required for any item over \$75.00 (Citation/regulation⁵) • If these charges are on your hotel bill, do not include them as “lodging” expenses • Required dean, vice president or Provost approval accompanies the expense report <p>Per Diem</p> <ul style="list-style-type: none"> • Do not claim reimbursement for tips and laundry • Other incidental expenses should be reported as above • Required dean, vice president or Provost approval accompanies the expense report

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Other Expenses:					
Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
Incidentals (cont'd)	<p>Per Diem</p> <ul style="list-style-type: none"> If you choose the meal and incidental expense per diem the amount covers incidental expenses for tips and laundry (Citation/Regulation⁹) 	Not Applicable	<ul style="list-style-type: none"> Credit card or cash May be itemized on hotel bill 	<ul style="list-style-type: none"> Expenses are reasonable and documented by item If meal per diem selected: no “incidental” expense reimbursement for tips and laundry requested Automatic teller charges must be charged to an unallowable sub account Any items not explicitly allowed by University policy have been approved by a dean, vice president or the Provost Any incidentals approved by a dean, vice president or the Provost and are charged to an unallowable sub account. 	<p>Actual</p> <ul style="list-style-type: none"> List date, amount and type of expense Receipt required for any item over \$75.00 (Citation/Regulation⁵) If these charges are on your hotel bill, do not include them as lodging expenses Required dean, vice president or Provost approval accompanies the expense report <p>Per Diem</p> <ul style="list-style-type: none"> Do not claim reimbursement for tips and laundry Other incidental expenses should be reported as above Required dean, vice president or Provost approval accompanies the expense report
Other Business Expenses	<ul style="list-style-type: none"> Reasonable expenses Travelers hosting events away from campus or on extended travel may incur charges for equipment rental, supplies, or delivery services. These are business expenses and should not be charged to a travel sub account. 	Not Applicable	<ul style="list-style-type: none"> Credit card or cash May be itemized on hotel bill 	<ul style="list-style-type: none"> The expense is appropriate for the account Expenses must be charged to a non-travel sub account 	<ul style="list-style-type: none"> List amount and type of expense Do not include with “lodging” Original receipt required in all cases, regardless of amount.

NOTE: Even if you are not required to present a receipt, for reimbursement, you must indicate by item what your expenses are.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
<p>Spouse or Dependent Travel</p>	<ul style="list-style-type: none"> • Spousal travel is generally limited to Deans and Senior Officers and should occur infrequently. Spousal travel must be <u>pre-approved</u> by the Vice President for Administration and CFO and will be approved only when the presence of the spouse on a business trip serves a bona fide “business purpose”. IRS regulations outline the requirements for reimbursement for spousal travel and failure to meet those requirements will result in the determination of additional taxable income to the employee. (Citation/regulation¹¹) <p>Spouse’s Role --</p> <ul style="list-style-type: none"> • Business Purpose – When a spouse who attends a function has a significant role in the proceedings or is involved in fund-raising activities, this constitutes a business purpose under IRS regulations. In such cases, the University will reimburse the business traveler for the spouse’s non-personal expenses directly resulting from travel on University business. • Incidental Duties – The Internal 	<ul style="list-style-type: none"> • Depends on the type of expense 	<ul style="list-style-type: none"> • Credit card or cash 	<ul style="list-style-type: none"> • Request has been approved by the Vice President for Administration and CFO in advance of the travel • Bona-fide business purpose meets Travel Desk review 	<ul style="list-style-type: none"> • Explanation of business purpose for the spouse or dependent to accompany traveler • Spouse or dependent travel will not be reimbursed unless a letter signed by the Vice President for Administration and CFO accompanies the expense report.

Expense Type	What is the allowable level of expense?	How do I make my travel arrangements?	How do I pay for the travel expense?	What level of audit will my Account Reviewer provide?	What documentation do I need to be reimbursed?
	<p>Revenue Services (IRS) has ruled that when a spouse attends a meeting or conference as a companion and has no significant role or performs only incidental duties of a clerical or secretarial nature, the attendance does not constitute a business purpose.</p> <ul style="list-style-type: none"> Exception: Spouse or dependent travel during the employee recruitment/hiring process is allowed under this policy and does not require Vice President for Administration and CFO approval 				
Relocation Expenses	<ul style="list-style-type: none"> These are not travel expenses Refer to the Reimbursement to Individuals Quick Reference Guide on the web 	Not Applicable	Not Applicable	<ul style="list-style-type: none"> Relocation expenses are not included on a Travel Expense Voucher 	<ul style="list-style-type: none"> Use a Moving Expense Reimbursement form

Citations, Regulations, and Notes

1. Office of Management and Budget Circular A21, Section J48
2. IRS Regulation, reimbursements under and "accountable plan". Cash advances in excess of substantiated expenses are reported as taxable income. Refer to Financial Policy 1214 on Non-Salary Cash Advances for more information.
3. Travelers supported by sponsored agreements should consult with their administrators regarding pre-travel approvals that may be required by the granting entity.
4. IRS Regulation. Generally, Travelers may request only mileage reimbursement for local travel. In certain cases, Travelers may be eligible for reimbursement for other expenses incurred during local travel. Refer to Traveler Tips, Local Travel.
5. IRS Regulation, Publication 463, "How to Prove Expenses."
6. Office of Management and Budget Circular A21, Section J48 (c); FAR section 31.205-46 (e).
7. IRS Publication 463. Refer to the U of C TravelNET, New Mileage Reimbursement Rate for the current rate or call the Comptroller's Office, Travel Desk.
8. IRS Regulation, Publication 463. If per diem is selected for either lodging or meals, and total reimbursement exceeds the federal daily per diem, the excess amount becomes taxable income. To avoid such possible tax effects, the University policy requires that you select either *per diem for lodging, meals and incidentals* (capped at the federal daily rate) or request *reimbursement for actual expenses*.
9. IRS Regulation, Publication 463, "Standard Meal Allowance."
10. Office of Management and Budget Circular A21, Section J2.
11. IRS Regulation, Publication 463, "Deductible Travel Expenses." Unless there is a bona-fide business reason for the spouse or dependent travel, any reimbursement to the traveler must be reported as taxable income.