

Policy No: **102.68**Revision No: **5**

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## UNIVERSITY POLICIES & PROCEDURES

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Category:	Administration
Title:	<b>TRAVEL AND NON-TRAVEL EXPENSE REPORTING AND RECONCILIATION</b>
Applicability:	Thomas Jefferson University (TJU), Jefferson University Physicians (JUP), and TJUH Systems, Inc.
Contributors/Contributing Departments:	Accounts Payable

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### Purpose

Jefferson supports employees whose scholarly or business activities necessitate out-of-pocket payment, while encouraging sound business practices and safety and security measures that minimize risks to the traveler and the institution. Jefferson requires its employees, faculty and students to follow established procedures when traveling on Jefferson business or incurring expenses on behalf of Jefferson.

Compliance with this Policy is necessary for individuals to receive reimbursement for business expenses in a timely manner and for Jefferson to collect information to help negotiate more competitive airfare, lodging and ground transportation contracts.

This Policy provides guidelines and requirements designed to streamline the expense submission process and to assist individuals in obtaining reimbursement for appropriate expenses incurred on behalf of Jefferson. This policy is applicable to all Jefferson employees.

### Policy

Employees are expected to exercise sound judgment when incurring expenses on behalf of Jefferson. Jefferson will pay only for approved business expenses incurred in accordance with this policy.

It is the responsibility of each employee and approver to ensure the accuracy and validity of each expense report and its compliance with applicable Jefferson policies and IRS guidelines.

Expense reports must be submitted in an accurate and timely fashion in order to ensure expedient reimbursement by Jefferson. Sponsored projects expenses must be submitted within 60 days of being incurred or, when travel related, within 60 days of return from the associated trip.

Approved, out-of-pocket, business expense reimbursements will be processed through the Accounts Payable department. Reimbursements will be electronically deposited in the same account to which bi-weekly payroll earnings are deposited.

Whenever possible, employees are expected to limit the frequency of their expense report submissions to once per month.

### Procedure

Employees will detail all Jefferson-related business expenses within a Concur Expense Report – accessible at [concur.jefferson.edu](https://concur.jefferson.edu). Expense report submissions will be accepted by no other means.

- Original receipt images are required for all expenses over \$25 and must be attached to the electronic expense report.
  - In the event that original receipts are unavailable, an employee must complete a Lost or Missing Receipt Affidavit, within the Concur system, attesting to the business purpose of the expense.
- Travel expenses must be accompanied by a conference or seminar brochure, agenda, or other document detailing schedule, an explanation of business purpose of the trip and, where required, travel request preapproval documentation.

Approvals must be granted by the appropriate individual or designee, as configured in the Concur system. Individuals may not approve their own travel requests or business expenses. Individuals may not have their travel requests or expenses approved by an individual who reports to them.

## **Travel Approvals**

All international travel must be pre-approved. Any travel request including a cash advance also requires pre-approval. At their discretion, individual departments may also require their employees submit for pre-approval.

Employees who are required to submit for pre-approval must submit a travel request within the Concur system, indicating their estimated expenses and receive approval prior to booking travel. All travel requests should be submitted as soon as possible to allow time to receive appropriate approvals and take advantage of more favorable pricing.

If travel is not pre-approved, where required, the associated expenses may potentially not be reimbursed.

## **Travel Arrangements**

Where possible, employees are encouraged to book all travel arrangements within the Concur system. In the event that more favorable rates are available through a third party, employees may book outside of the system.

## **Sponsored Projects**

Federal grants and/or contracts may have more restrictive policies toward travel and business-related expenses. These policies supersede any internal policies and procedures. Consult the Uniform Guidance [200.474](#), Federal Acquisition Regulations, the granting agency, or the Office of Research Administration for guidance or assistance. Please see additional ORA requirements for travel under sponsored agreements on the Travel Checklist (located [here](#)).

## **Travel Expenses**

### **I. Reimbursable Travel Expenses and Receipt Requirements**

Jefferson employees should take advantage of all negotiated, contracted rates and utilize any Jefferson-identified partnerships or vendors, where applicable.

Though the use of travel reward/member programs is permitted when traveling on Jefferson business, their use may not influence purchasing decisions resulting in an increased cost to Jefferson or where their use dissuades an employee from booking with a Jefferson-preferred vendor.

All Jefferson entities maintain a tax exempt status in Pennsylvania (hospital entities also hold this exemption in New Jersey). For travel within Pennsylvania, contact the Program Administrator to obtain the necessary documentation and identify yourself as a tax-exempt Jefferson employee when booking accommodations. This documentation is also available under “University Tax & Audit Compliance Forms” on the Department of Finance website (available [here](#)).

## **Lodging**

Travelers are expected to utilize the most reasonable and economical lodging rate presented. Reimbursement for lodging may not exceed the rate for a standard room. An itemized hotel statement or folio is required.

- If an employee attends a convention or conference, use of the convention or conference hotel is appropriate. Justification may be requested for any lodging exceeding cost of conference hotel lodging.
- Reimbursable lodging expenses are limited to nightly room and tax, business internet access and business phone calls. Room service or hotel restaurant expenses must be submitted as meal expenses, not characterized as hotel expenses, and must have separate detailed receipts.

## **Meals**

Meals will be reimbursed on the basis of actual and reasonable costs. Justification of business expenses and original receipt images are required for all meals in excess of \$25; a credit card charge receipt is acceptable. Additional documentation may be required for reimbursements under sponsored projects. Reimbursements for meals while traveling for more than one attendee require documentation of business purpose. All business guests must be listed as attendees within Concur.

An alternative for overnight travel is a fixed daily meal allowance in lieu of receipts. Employees may claim up to a maximum of the US General Services Administration’s (GSA’s) current federal per diem daily travel allowance for the travel location (rates [here](#)), however, it is expected that the employee will claim actual expenses if less than the allowance.

Per diem allowances must be adjusted for meals covered by conference registration fees, or any other instance that does not require payment for meals directly by the employee (deduction breakdown listed [here](#)).

- Per diem rates for the first and last day of travel are calculated at 75% of the standard rate.
  - International per diem rates will be subject to a maximum of the US Department of State’s published foreign per diem rates and will be reimbursed at 100% for all travel days (rates [here](#)).

## **Air Transportation**

Coach accommodations must be used for all flights of 6 hours or less. An upgrade to business class may be acceptable for flights greater than 6 hours. First class airfare is generally not reimbursable – any request for reimbursable first class travel must be preapproved by the President or Senior Officer.

Travelers should take advantage of advanced purchase rates and/or airline discounts whenever possible. Travelers are encouraged to book their arrangements through the Concur system. Original receipts, showing cost of air travel and any fees, are required.

- No more than 2 checked bag fees will be reimbursed.
- Use of private aircraft is prohibited.

Should a flight be canceled due to airline error, employees should accept any meal and lodging concessions offered by the airline.

## **Rail Transportation**

Coach accommodations must be used for all travel. An upgrade to business class or Acela express service may be purchased only when the commute exceeds three hours, or where the upgrade is the only available fare to arrive at destination on time.

- Original receipts, showing cost of rail travel and any fees, are required for reimbursement.

## **Private Automobile**

Reimbursement for use of an employee's private automobile is limited to the actual miles driven at the IRS Standard Mileage Rate (current rate [here](#)).

- The IRS Standard Mileage Rate is the only reimbursable private automobile expense and covers depreciation, maintenance and gasoline.
- In the event that multiple travelers commute in the same automobile, mileage reimbursement is limited to the driver.
- Parking and tolls will be reimbursed. Original receipts are required for parking and tolls exceeding \$25.
- Jefferson will not reimburse for violations such as parking tickets, fines for moving violations, vehicle towing charges, etc.
- Commuting mileage between an employee's home and primary work location is not reimbursable.
- Where air travel is more appropriate, the amount reimbursed for driving shall not exceed the cost of coach airfare and ground transportation costs to the destination had air travel been used. The traveler must attach documentation to their expense report, that the reimbursement request is lower when driving versus coach airfare.

## **Automobile Rental**

Automobile rental is permitted when other transportation is unavailable or when its use results in cost savings over other modes of transportation. In the event of multiple employees traveling to the same location, rental cars should be shared to the extent possible. Use of rental vehicles is prohibited within Philadelphia. Original receipts are required for automobile rental and gasoline.

- Rental vehicle size must be limited to economy or mid-size.
- For vehicles rented in the United States, travelers should decline rental automobile insurance coverage, as Jefferson maintains insurance that extends to rental automobiles.
- For vehicles rented outside of the United States, travelers must purchase the insurance coverage (liability and collision damage).
- Rental vehicle gasoline expenses are reimbursable. Traveler should attempt to refill rental vehicle prior to return since refueling charges at rental agencies are generally more expensive.
- Mileage reimbursement is not applicable with rental car travel.

## **Parking**

Employees will be reimbursed for parking during business travel; employees are encouraged to seek the most reasonable and economical arrangements. Original receipts are required for parking expenses over \$25 and a business purpose for the parking expense must be provided.

## **Taxis/Shuttles**

Taxi, shuttle or comparable services, where appropriate, will be reimbursed if properly substantiated by receipt. Complimentary airport shuttles are encouraged wherever possible.

- Private car and limousine services are not to be used, unless pre-approved by the President or Senior Officer.

## **Mass Transit**

Expenses for public transportation used while traveling on business will be reimbursed. Original receipts are required for any fares over \$25.

## **Tips**

Tips for services must be reasonable in nature and detailed on expense report submissions.

## **Cellular Telephone**

Jefferson will reimburse only for additional charges incurred, outside of a standard monthly plan, provided that calls are related to Jefferson business.

## **Internet Access**

Internet Access will be reimbursed provided that such access is required for business-related purposes.

## **Laundry**

Reasonable laundry and dry cleaning services will be reimbursed for trips of more than one week.

## **Expenses Covered by a Third Party**

Wherever possible, the third party should pay employee expenses directly or reimburse employee for those expenses. These expenses should not be submitted through Concur. If this is not possible, employee must complete the appropriate reconciliation process and submit the reimbursement request to the third party, instructing them to reimburse Jefferson. In the event that any expenses covered by a third party are also paid through Jefferson, the employee must reimburse Jefferson.

## **II. Non-Reimbursable Travel Expenses**

Travelers are expected to exercise good business judgment in the use of Jefferson funds. Non-reimbursable expenses include, but are not limited to:

- Fees for failure to cancel transportation or hotel reservations
- Hotel/Airline/Rental Car club membership dues
- Insurance, other than as indicated in "Automobile Rental"
- Fines (parking/traffic violations)
- Maintenance/repair of personal automobile
- Lost or stolen property
- Childcare /Homecare /Petcare fees
- Toiletries/pharmaceutical items, newspapers/books
- Haircuts/beauty/spa/salon/fitness center services

- Meals covered by conference or registration fees, or any other instance in which the employee does not pay for the meal
- Movie rentals
- Normal commuting miles between an employee's home and Jefferson work location
- Payments to individuals for any services or purchase of goods
- Travel/lodging/meal expenses for spouse/dependent/guest accompanying the traveler
- Recreational/entertainment expenses for the traveler or anyone accompanying the traveler, including theater tickets, sporting events, etc.
- Medical expenses
- Any and all expenses deemed to be of a personal nature
- Any and all expenses determined inappropriate and/or non-reimbursable by Jefferson, though not specifically mentioned above.

### **III. Prepaid Expenses**

As an alternative to reimbursing employees for conference registration fees that must be paid in advance of a trip, Jefferson encourages the use of departmental Procurement Credit Cards (P-Cards). However, no actual travel-related expenses (Lodging/Air Transportation/Rail Transportation/Automobile Rental) are permitted on the P-Card.

Corporate American Express cardholders must place all business expenses on their cards.

### **IV. Advances**

Travel advances will only be issued if an employee's out-of-pocket expenses, not eligible for direct prepayment by Jefferson (meals, lodging, automobile rental), are anticipated to exceed \$500.

- All travel advance requests must be initiated in Concur.
- Advances will be included as a non-taxable earning in the employee's paycheck in the pay closest to the start of the trip.
- Additional travel advances will not be processed for an employee until outstanding travel advances are reconciled. Advances not settled within sixty (60) days of the completion of the trip will be considered to be of a personal nature and must be returned to Jefferson.

Travel advances will not be granted to corporate American Express cardholders.

### **V. Travel Expenses for Students and Non-Jefferson Employees**

Travel expenses for students and non-Jefferson employees such as guest speakers, consultants, and prospective employees are subject to the same regulations pertaining to Jefferson employees. Expenses for students and non-Jefferson employees should be submitted on a Report of Travel Expenses reconciliation form (available [here](#)).

Travel expenses for spouses/dependents/guests of employee are not valid for reimbursement or payment by Jefferson. Payment for these expenses must be made via personal means, at the time of booking.

Reimbursement for students and non-Jefferson employees will be issued through the Accounts Payable office.

### **VI. Business Combined with Personal Travel**

Jefferson will not reimburse any expenses related to an extension of business travel for personal reasons. It is

expected that employees will record any non-business travel as time not worked in the Jefferson time and attendance system.

Jefferson may provide reimbursement for travel expenses incurred one day before and/or one day after a conference, provided justification is furnished relating to the business purpose.

Personal expenses must be paid via personal means. Should any personal expenses be placed on an American Express Corporate Card, it is the employee's responsibility to pay American Express directly for those charges. Failure to pay for personal expenses or misrepresenting personal expenses as business expenses may result in suspension of card privileges, revocation of the card and disciplinary action up to and including termination of employment.

Please see American Express policy #[102.69](#) for additional information.

## **VII. Employees Traveling Together**

Employees traveling together should account for travel expenses on an individual basis and report such expenses on separate expense reports within the Concur system.

An exception occurs when several employees are dining together. In this situation, the most senior employee present should incur and report the expenses, detailing the employee names, as attendees, on their expense report. The other employees present may not claim any meal reimbursement or allowance for such meals.

Whenever feasible and appropriate, Jefferson recommends separate travel arrangements for groups of employees and faculty traveling to the same destination. It is recommended that no more than three senior administration/executives, faculty or employees from the same Department travel on the same flight.

Jefferson recommends that Jefferson-employed spouses and partners make every reasonable effort to combine expenses when traveling to the same destination. In this scenario, each individual will scan and submit a copy of the paid hotel folio and will adjust their expense reports to each account for half of the bill.

## **VIII. International Travel**

Refer to Jefferson Policy # [102.70](#) which contains additional information and requirements for international travel.

[Guidelines & Procedures](#)

[Travel Resources](#)

[Insurance](#)

[International Travel Checklist](#)

All international travel requires preapproval from the Accounts Payable office.

All unbudgeted international travel under a sponsored project requires pre-approval from the Research Administration Center of Excellence (RACE) and the Office of Research Administration (ORA).

Reimbursement for expenses paid in foreign currency will automatically be converted to US Dollars within the Concur expense reporting module, at the exchange rate archived for the date of travel.

## **IX. Travel under Sponsored Agreements**

For travel under Sponsored Projects Agreements, prior approval is recommended from RACE.

All reimbursements charged to a Sponsored Projects funding source must be approved by RACE and ORA.

Foreign air travel under sponsored agreements may warrant additional consideration. Consult the Office of Research Administration and Office of International Affairs for details prior to booking any foreign travel.

Federal grants and/or contracts may have more restrictive policies toward travel and business-related expenses. These policies supersede any internal policies and procedures. Consult the Uniform Guidance [200.474](#), Federal Acquisition Regulations, the granting agency, or the Office of Research Administration for guidance or assistance. Please see additional ORA requirements for travel under sponsored agreements on the Travel Checklist (located [here](#)).

If a federal grant and/or contract does not have more restrictive policies toward travel and business-related expenses that supersede any internal policies and procedures, requests for exceptions due to extenuating circumstances will require approval of the Director of ORA.

## **Other Non-Travel Business Expenses**

### **I. Non-Reimbursable Expenses**

Employees are expected to exercise good business judgment in the use of Jefferson funds. Non-reimbursable expenses include, but are not limited to:

- Charitable donations/contributions, including those made to Jefferson
- Home office internet
- Personal wireless hotspots
- Cellular phone repairs
- Cellular phone purchases, tablets & services (Policy [116.03](#) – Cellular Telephones/Pagers)
- Social/sporting club memberships/dues
- Staff meals
- Flowers (Policy [102.08](#) – Purchases of Flowers w/ University Funds)
- Gifts to staff (Policy [127.02](#) – Corporate Gift Policy)
- Computers/tablets/laptops and related accessories
- Tuition (Policy [200.62](#) – Tuition Assistance)
- Parking for normal commute to work
- Transit tokens/passes for normal commute to work
- Stipends
- Lost or stolen property
- Payments to individuals for any services or purchase of goods
- Any and all expenses deemed to be of a personal nature
- Any and all expenses determined inappropriate and/or non-reimbursable by Jefferson, though not specifically mentioned above

### **II. Expenses for Students and Non-Jefferson Employees**

Business expenses for students and non-Jefferson employees such as guest speakers, consultants, and prospective employees are subject to the same regulations pertaining to Jefferson employees. Expenses for students and non-Jefferson employees should be submitted on a Request for Payment Form (located [here](#)).

### **III. Non-Travel Business Expenses under Sponsored Agreements**



All expenses charged to a Sponsored Projects funding source must be approved by RACE and ORA. Federal grants and/or contracts may have more restrictive policies toward travel and business-related expenses. These policies supersede any internal policies and procedures. Consult the Uniform Guidance [200.474](#), Federal Acquisition Regulations, the granting agency, or the Office of Research Administration for guidance or assistance.

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**Responsibility for maintenance of policy:** Assistant Vice President, Financial Services

(Signature on File)

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**Approved by:**

Alfred C. Salvato

Sr. Vice President, Finance and Chief Investment  
Officer