Division of
BUSINESS &
FINANCIAL
AFFAIRS

CHANNEL
ISLANDS

California State University

TRAVEL PROCEDURES AND REGULATIONS

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This document complies with all CSU Office of the Chancellor
Travel Procedures and Regulations and supersedes all previous versions.

Division of BUSINESS & FINANCIAL AFFAIRS
CHANNEL ISLANDS

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CSU CHANNEL ISLANDS
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A. INTRODUCTION

This set of procedures has been developed to provide guidance to the CSU Channel Islands business travelers, approvers, and payment processors for travel conducted on behalf of the University. It supplies the details to statements referenced in the CSU Channel Islands Travel Policy and explains the taxability of certain reimbursements.

This document has been separated into sections based on travel destinations and lengths of stay due to the different rules applicable for reimbursement. The majority of University travel is conducted within the contiguous United States and lasts for 30 days or less. Reimbursement for expenses incurred in this category will be based on actual expenditures, with meals and incidentals reimbursed up to a maximum daily limit. The procedures established for this type of travel are applicable to all types of travel unless specified to the contrary.

Additional guidance is provided in separate sections for:

- Travel 30 days or longer within the contiguous United States.
- Travel within Alaska, Hawaii and the U.S. Possessions; and
- International destinations.

Extended travel (lasting longer than 30 days) and travel outside of the 48 contiguous states will be reimbursed on a per diem basis, with amounts varying by location and length of stay (see Sections XI, XII and XIII).

Insurance requirements, insurance coverage, and notification instructions for emergencies or accidents are provided in Section VIII. Travelers are advised to review this section prior to travel. Additional requirements for international travel are outlined in Section XIII.

II. SCOPE

The procedures contained in this document shall apply to all official University travel, including sabbaticals funded by the University and travel funded under federal grants, and contracts.[1] The terms of an extramural funding agreement will govern only when such terms are more restrictive than CSU Channel Islands travel procedures. *The documentation, review and approval processes stated herein are the minimum requirements for University travel reimbursements.*

In addition, the terms of a collective bargaining agreement shall govern when such terms do not conform to the provisions of these procedures. These procedures are neither intended to nor shall be interpreted in any manner that would diminish the rights of employees under a settlement agreement.

[1] Pursuant to Office of Management and Budget Circular A-21, costs incurred by employees and officers for travel shall be considered reasonable and allowable only to the extent that such costs do not exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs.

These procedures include special rules for non-employees which may consist of, but are not limited to, students, visiting scholars, independent contractors, volunteers, witnesses, and interview candidates.

A. AUTHORITIES

These travel procedures are issued under the Chancellor's delegation of authority to the Executive Vice Chancellor and campus President. The implementing regulations are issued under re-delegation of authority to the Chief Financial Officers.

B. USE OF CONTRACTED SUPPLIERS

University business travelers are asked to be diligent about the cost effectiveness of travel-related expenditures. Travelers are **strongly encouraged** to purchase travel services, when available, from CSU, campus or State of California contracted suppliers.

CSU, campus or State of California contracted suppliers deliver competitive value in the range of services required by University travelers. Such suppliers could include airlines, car rental agencies, hotels, travel agencies, and online booking providers. Although it might be possible to obtain a lower cost from other sources, use of CSU, campus or State of California contracted supplier should, on average, over time, reduce the University's overall travel costs, and provide the best value to the traveler.

Renting vehicles from a non-contracted vendor is prohibited, unless vehicles are unavailable from a contracted vendor. (See Section IV, C, Section VIII, B, Appendix K)

C. REIMBURSEMENT STANDARDS

These guidelines are intended to ensure that reimbursements are made according to an accountable plan as defined by the Internal Revenue Service. Reimbursements made according to an accountable plan are not considered taxable income. Reimbursed travel expenses are considered by the IRS to be taxable income to the traveler under the following conditions:

- Eligible meals reimbursed on single day travel;
- Meals and incidentals reimbursed in excess of published federal rates without appropriate documentation;
- Expenses for travel in excess of one year; or
- Certain travel expenses related to moving a new appointee or a current employee.

When a University employee travels under the sponsorship of a non-University entity, travel expenses, prepayments, or billings, shall not be charged to a University account or billed to the University. Airline tickets must be obtained from the sponsor. Payment of travel costs for CSU employees by another party may constitute a conflict of interest. Refer to The Conflict of Interest Handbook prepared by the Office of General Counsel for additional information (Appendix I).

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the University, unless otherwise noted in these procedures.

D. RESPONSIBILITIES

1. Traveler

   Individuals traveling on official University business must familiarize themselves with and adhere to the CSU Channel Islands Travel Procedures and Regulations. All travelers are required to inform their supervisor of travel plans prior to departure, and all international travel must be pre-authorized via the submission of the International Travel Authorization form.

   Employees planning to travel to foreign destinations on official university business are required to review and comply with additional requirements in Section VIII - Travel Related Insurance and Section XIII -International Travel of these travel procedures.

   Travelers should make certain that the business-related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip.

   The person due the reimbursement for travel costs incurred is responsible for:

   a. Submitting travel claims not more than 60 days after the expenses were paid or incurred.
   b. Providing the business purpose and inclusive dates of each trip.
   c. Certifying he/she:
      - Received authorization to travel when required;
      - Traveled on official business;
      - Actually, spent the amount for listed expenses;
      - Has verified that the amount due is accurate; and
      - Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source.

   A Travel Expense Claim form MUST be submitted regardless of amount due or when no reimbursement is due.

   The Travel Expense Claim form MUST include the cost of all expenses paid by the campus, including ProCard, direct billing, and prepaid expenses (e.g. Conference/Workshop/Registration fees, airfare, rental car costs, etc.).

   For international travel only, a completed and approved (signed and dated) International Travel Authorization form MUST be attached to the Travel Expense Claim form.

   In the event that an employee received reimbursement for travel related expenses and subsequently receives a full or partial refund related to those expenses, the refunded amount must be returned to the University no later than 120 days after the expense was paid or incurred.

2. Approving Authority

   The approving authority designated to approve travel claims ensures all expenses are reasonable in terms of price, purpose, and necessity.

   The approving authority is responsible for:

   a. Ensuring expenses charged are supported by sufficient funds and ensuring appropriateness of use of funds.
   b. Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate.

c. Validating, to the extent possible, that the expenses listed were actually incurred by the employee and that appropriate supporting documentation is attached.
d. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements.
e. Approving/denying payment of the travel claim in a timely manner. Approving signatures must include the date of approval.
f. Denying expenses not directly related to official University business.

3. Travel Reimbursement Office
The Accounts Payable Office will perform the following functions:
a. Review/audit for compliance with policy;
b. Verify appropriate approver has signed and dated;
c. Ensure appropriate documentation is submitted; and
d. Process reimbursements and payments.

E. EXCEPTIONS

The President or the Vice President for Business & Financial Affairs may approve exceptions. Although, these approvals must follow under the ICSUAM guidelines. For example: The President cannot approve the purchase on alcohol on general funds as this is a violation of ICSUAM 1301-00 Policy Title Hospitality. Asst VP for Financial Services/Controller cannot approve exceptions as this position is responsible for enforcing the correct policies.

III. PAYMENT OF TRAVEL

A. PREPAID EXPENSES AND DIRECT CHARGES

Prepaid expenses and direct charges are typically airline tickets, lodging, rental car, and registration fees paid to a third party/supplier. The University may choose to pay travel related expenses directly and if so, the University must have documented procedures designed to ensure that any disallowed expenses are recovered. Furthermore, these travel procedures prohibit duplicate payment for a cost that was directly billed to the University.

Travel payments, such as registration fees, airline tickets, etc., made to a third party on behalf of an employee who has not submitted a Travel Expense Claim form within the 120-day period are not reportable as income to the employee, ***provided the expenses are ordinary and necessary business expenses***. This requirement will be satisfied if the payment procedures (e.g., check request form) substantiate the time, place, and business purpose of the trip.

B. CASH ADVANCES AND PERSONAL LABILITY TRAVEL CARDS

Employees traveling with students may require a travel advance or personal liability travel card to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the employee.

Section IX. Reporting Travel Expenses contains information on substantiation of travel expenses and returning excess cash advance amounts. Section VII.A.4 Visiting Academic Appointees details special requirements related to handling advances for such appointees.

1. Cash Advances

   Employees traveling with students may require a travel advance to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the employee. Providing the option to apply for a travel advance helps to support student travel experiences often part of, or supplemental to, academic curriculum as well as for the enrichment of students. Refer to Travel Cash Advance Agreement.

   Travel advances are intended to cover out of pocket/incidental expenses only. These would include meals, gas for rented vehicles, airline baggage fees, ground transportation (e.g., bus, train, shuttle, taxi), parking and admission charges. Travel advances cannot be used to pay for lodging or airline tickets (as per CSU Travel Procedures). The minimum amount for an advance is $1,000 (maximum is $5,000).

   - Prior to Travel

   Employees must complete a Travel Advance Request Form and Check Request Form. Both forms should be submitted to Accounts Payable no more than thirty (30) days prior to commencement of travel.

   - After Travel Concludes

   Once travel concludes, complete and submit a Travel Expense Claim Form to Accounts Payable with the original itemized receipt(s), amount of travel advance provided, and balance due to employee or to CSU Channel Islands. This documentation must be submitted to Accounts Payable within thirty (30) days after travel concludes. Any portion of the travel advance not used for the above referenced travel must be returned to CSU Channel Islands within thirty (30) days of the completion of travel. Funds to be returned to CSU Channel Islands should be in the form of a check or money order payable to California State University Channel Islands and be submitted along with the Travel Expense Claim Form. Travel Expense Claim Forms which include a check or money order should be hand delivered to Accounts Payable and not sent via Inter-Office mail.

   - Other Important Conditions

A.) Travelers are not permitted to have more than one (1) outstanding cash advance at a time. Each advance must be accounted for before another travel advance is granted.

B.) A travel advance must be returned immediately if travel is cancelled or indefinitely postponed.

C.) If a completed Travel Expense Claim Form is not submitted to Accounts Payable within thirty (30) days of the completion of travel the University collections procedures and related timeline is as follows:

- *30 days past due*: Courtesy e-mail to travel advance recipient with cc: to Dean or Manager and Division Cabinet member (or designee).
- *45 days past due*: Second notice e-mail to travel advance recipient with cc: to Dean or Manager and Division Cabinet member (or designee).
- *60 days past due*: Final notice e-mail to travel advance recipient with cc: to Dean or Manager and Division Cabinet member.

- *120 days past due*: Unrecovered advance from employee will be reported and taxed as additional wages. *(*NOTE: The income and applicable employment taxes on the additional wages are to be withheld from the employee's regular earnings. NO refund of such taxes or any adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.)*

D.) Receivables resulting from travel advances that cannot be recovered from the traveler shall be cleared by charging the Department indicated on the Travel Advance Request Form.

E.) If collection procedures are initiated three (3) times for the same recipient due to an outstanding travel advance, no future advances will be issued.

2. Personal Liability Travel Cards

Employees traveling with students may require a travel card to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the employee. Providing the option to apply for a travel card helps to support student travel experiences often part of, or supplemental to, academic curriculum as well as for the enrichment of students.

The US Bank Visa Personal Liability Travel credit card is for employees who are traveling with students on behalf of the University. Use of the card is restricted to official University travel with students; and may only be used for out of pocket/incidental expenses, including meals, gas for rented vehicles, airline baggage fees, ground transportation (e.g., bus, train, shuttle, taxi), parking and admission charges. It is **not** permissible to use the US Bank Visa Personal Liability Travel credit card for lodging or airline tickets. Purchase of goods or services not directly related to University travel with students is not permitted. To ensure proper use of the card, the University reserves the right to review and monitor all cardholder purchases. Refer to Travel Card Application.

- Other Important Conditions - *Cardholder Responsibilities*

A.) *Appropriate usage*: Card usage must be in accordance with the language in this Administrative Detail.
B.) *Monitor activity*: The cardholder must protect the card at all times to prevent unauthorized use. The cardholder should monitor card statements and use the online tools provided by US Bank.
C.) *Pay balances owed on time:* US Bank will bill the cardholder directly for all expenses charged to the credit card. The cardholder is personally responsible for paying all charges on the card by the due date; keeping the card current and available for University travel with students.
D.) Report lost or stolen cards: In the event that a card is lost, stolen, or if fraudulent activity is detected, immediately contact US Bank at 1-800-344-5696. Cardholders should work with US Bank to resolve such problems and to have a replacement card issued when necessary. The cardholder could be held financially liable for transactions if fraud is not promptly reported.
E.) Dispute transactions in a timely manner: It is important to dispute any charges appearing on the US Bank card statement with the merchant and US Bank within 60 days of the transaction posting date, not the statement date. Dispute a charge by calling 1-800-344-5696.

F.) Surrender use of card: The cardholder must discontinue use of the card by cancelling it through US Bank at 1-800-344-5696 and by notifying Procurement & Contracts Services at purchasing@csuci.edu

G.) Upon separation from CSUCI, the card will be cancelled.

C. PAYMENT OF EXPENSES ON BEHALF OF OTHERS

University travelers normally shall not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room. Exceptions to this rule, such as supervised group trips, must be approved in advance. *(See Section V, D - Payment of Group Subsistence Expenses, for more information.)*

D. CANCELLATION OF RESERVATIONS

If a trip must be cancelled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred as a result of cancelling/changing a trip will be covered if the cancelation/change was work related or due to unforeseen circumstances out of the control of the traveler. A business justification must be submitted and approved by the approving authority. Travelers who are unable to honor a reservation shall be responsible for canceling the reservation in compliance with the cancellation terms established by the vendor. The traveler must return any refundable deposits to the University. Charges or lost refunds resulting from failure to cancel reservations, registrations, etc. shall not be reimbursed unless the traveler can show that such failure was the result of circumstances beyond the traveler's control.

The traveler shall be responsible for promptly returning for a refund any unused or partially used transportation tickets.

IV. <u>TRANSPORTATION EXPENSES</u>

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the purpose of the trip.

A. GENERAL

1. <u>Definition</u>
   Transportation expenses include charges for commercial carrier fares, travel agency service fees, car and aircraft rental charges including fuel for rentals, private car mileage allowances, emergency repair to University vehicles, overnight and day auto parking, bridge and road tolls, taxi and public transportation fares, and all other charges for transportation services necessary to accomplish the official business purpose of the trip.

2. <u>Transportation Tickets</u>
   Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier or negotiated by the University. Such tickets should be purchased from the University contract travel agency. Travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g., frequent flyer miles.

3. <u>Lost Tickets</u>

Service charges for tickets lost by travelers may be reimbursed, provided such occurrences are infrequent. Charges for re-ticketing, schedule changes, etc., are reimbursable if incurred for a valid business reason. The reason for the charge must be specified on the Travel Expense Claim form.

4. Indirect or Interrupted Itineraries
   Any additional expense resulting from an indirect route or interrupted travel for other than University business shall be borne by the traveler. Reimbursement of expenses shall be limited to the lessor of actual costs incurred or the charges that would have been incurred via a usually traveled route. Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

5. Surface Transportation Used In lieu of Air Travel
   If advance approval has been obtained, a traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed. Such costs, however, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier or the University travel program fare, plus transportation costs to and from the terminals. Documentation demonstrating the cost of regular coach in effect at the time of travel should be included with the Travel Expense Claim form.

6. Travel Extended to Save Costs
   Additional expenses associated with travel extended to save costs, e.g., a Saturday night stay for domestic travel, may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip (provided the expenses were incurred in compliance with these procedures). Such expenses, which include lodging, car rental, meals and incidental expenses (subject to the reimbursement caps set forth in (Appendix D) incurred within the vicinity of the business destination, shall not exceed the amount the University would have paid had the traveler not extended the trip.

B. AIR TRAVEL

1. Commercial Airlines
   a. Coach or Economy Class
      Coach or any other discounted economy-class fare shall be used whenever ticketing restrictions are reasonable. This applies to all travel (domestic or international, or any combination thereof) regardless of the purpose or fund source.

   b. Business or First Class
      When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must pay the incremental cost of the airfare. A documented cost comparison must be attached to the Travel Expense Claim form. Use of business or first-class, pre-boarding or other higher-cost services may be authorized by the approving authority under the circumstances listed below. Documentation of such circumstances must be provided on the Travel Expense Claim form.
      1) Business or first-class is the only service offered between two points;
      2) The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense,

circuitous routing, or an unduly long layover when making connections;

3) An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or
4) When necessary to reasonably accommodate a disability or medical need of a traveler (must be accompanied by a medical note issued within the last 30 days)

When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must pay the incremental cost of the airfare. A documented cost comparison must be attached to the Travel Expense Claim form.

c. Baggage Fees

The University will pay the cost for checked baggage that is considered reasonable and necessary for the business purpose and length of the trip. The approving authority is responsible for determining if the fees are appropriate.

d. Airline memberships

The ***occasional use of a one-day*** airline or airport membership may be approved, provided there is a significant business purpose of the use of the membership such as a planned meeting or conference call.

e. U.S. Flag Air Carriers

Under the Fly America Act, only U.S. carriers shall be used for travel reimbursed from federal grants and contracts, unless one of the following exceptions applies:

1) Use of U.S. carrier service would extend travel time, including delay at origin, by twenty-four (24) hours or more;
2) U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using an international air carrier, such use would:
   - Increase the number of aircraft changes outside the United States by two or more; or
   - Extend travel time by at least 6 hours or more; or
   - Require a connecting time of 4 hours or more at an overseas interchange point.
3) When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency.

Code-sharing agreements with international air carriers, whereby American carriers purchase or have the right to sell a block of tickets on an international carrier, comply with the Fly America Act Regulations. The ticket, or documentation for an electronic ticket, must identify the U.S. carrier's designator code and flight number.

Reimbursement of travel on an international air carrier may be denied in the absence of such justification.

2. Private Aircraft

a. Approval

Before a private aircraft (including a rented aircraft) may be used for official travel, the pilot must register with and obtain written approval from the President or his/her designee. In addition, the following requirements must be met:

1) The pilot must have a valid private license;
2) The pilot must have logged at least 10 hours of flight time within the preceding 90 days

as a pilot in command of an aircraft of the same make and model as the one to be used on the trip;

3) To carry passengers, the pilot must either have logged a minimum of 500 hours of flight time as a licensed private pilot in command of an aircraft or possess a valid commercial (or higher type) pilot's license issued by the Federal Aviation Administration;
4) A current pilot history form and a certificate of insurance must be on file with the University Risk Management office; and
5) Evidence must be provided of Aviation Liability Insurance coverage with the Trustees named as additional insured and a minimum combined single limit as specified in Section VIII, D - Privately Owned Aircraft, Boats and Motorcycles.

Transportation expenses for a flight carrying passengers shall not be reimbursed if the University pilot does not possess the above qualifications.

For purposes of the foregoing rule, anyone traveling in the aircraft other than the pilot is considered to be a passenger.

b. Reimbursement Options

When the pilot has obtained prior approval to use a private aircraft, reimbursement shall be made based on the lesser cost of one of the following two options:

1) Private Aircraft Option: An amount for mileage using the private reimbursement rate per mile shown in Appendix B, plus the cost of meals and lodging while in transit.

   Mileage shall be computed on the basis of the shortest air route from origin to destination.

   The Travel Expense Claim form must show the aircraft registration number and shall be clearly marked "Air Miles." Only the pilot will be reimbursed for mileage expenses.

   Reimbursement shall be made for actual landing and parking fees. Reimbursement is not allowed for storage or parking fees at the location where the aircraft is normally stored. However, parking and transportation costs to and from the place of storage may be reimbursed.

2) Commercial Aircraft Option: The cost of the lowest regular coach fare available for the location of travel from a standard commercial air carrier, plus the cost of transportation to and from the terminals and any meals and lodging that would have been allowed had the traveler used a commercial airline.

   The cost of meals and lodging while in transit also may be taken into account in determining the appropriate reimbursement amount.

3. Chartered Aircraft

The actual expenses of chartering an aircraft are allowable; however, prior approval must be obtained from the President or his/her designee.

C. AUTOMOBILE

Vehicles shall be used in accordance with established campus procedures. See the CSU Guidelines for Use of University & Private Vehicles for requirements.

Persons travelling by automobile for University business must possess a valid driver's license or pending application for a California driver's license. Visitors to or new residents of California should refer to the CA Driver License Information (Appendix I). All persons operating a vehicle for official business travel are required to comply with California State laws.

When using a private vehicle for University business, CSU employees must have a current State of California form STD-261 – Authorization to Use Privately Owned Vehicles on State Business on file. See Section VIII, C – Travel Related Insurance, Private Vehicles for insurance requirements.

Individuals receiving a car allowance are precluded from mileage reimbursement for university-related travel when using their personal vehicle, however they may be reimbursed for renting a car when there is a valid business purpose.

1. Campus Vehicles
   University vehicles, if available, should be used by employees for transportation while conducting university business.

2. Rental Cars
   When renting a vehicle, travelers are expected to utilize rental agencies with which the State of California or the University have negotiated contracts that include insurance coverage. **Renting vehicles from a non-contracted vendor is prohibited**, unless vehicles are unavailable from a contracted vendor. (See Section VIII, B, Appendix K)

   a. Authorization to Rent
      A vehicle may be rented when renting would be more advantageous to the University than other means of commercial transportation, such as using a taxi. Advance reservations should be made whenever possible and a compact, economy or intermediate class vehicle requested. These classes should be used unless a no-cost upgrade is provided or if the recommended sizes are not adequate to meet the business purposes of the trip.

      The traveler is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated with car rental agencies should be requested when available.

   b. Fuel Requirements
      Travelers are **strongly encouraged** to return their rental cars with a full tank of gas purchased prior to dropping off the vehicle. Gas should not be purchased from the rental car agency due to the increased cost and additional fees that may be applicable. Pre-purchasing fuel is not recommended because the traveler is charged for a full tank of gas regardless of how much gas is actually used

   c. Additional Options
      Charges for additional options including, but not limited to, items such as ski racks, GPS devices, car seats, and satellite radio will not be reimbursed unless the traveler provides a business-related requirement for the equipment.

   d. Payment Options
      Rental Cars may be booked directly with the individual rental car company or through a designated travel agency. (Appendix K)

The recognized forms of payment for Commercial Rental Car contracts are:

- Direct Bill via the Car Rental Business Travel Account (CRBTA); or
- Personal credit cards.

Cash and personal checks are **not** authorized forms of payment for the commercial rental car contracts.

University Travelers are encouraged to use the card-less, direct billing, CRBTA account for rental car charges. The CRBTA provides a central billing system the rental car company, the travel agency, and the corporate credit card provider.

3. Private Vehicles

When using a private vehicle qualified driver are responsible for carrying and maintaining liability insurance. Refer to Section VIII, C – Travel Related Insurance, Private Vehicles for insurance requirements and allowable reimbursements in case of an accident.

Individuals requesting mileage reimbursement are certifying the number of miles driven is accurate. When two or more persons on University business share a private vehicle, only the driver may claim reimbursement for mileage.

The following applies to all domestic travel.

a. Allowable Mileage Expense – With Overnight Stay

Mileage shall be ordinarily by computed between the traveler's normal work location and the common carrier or destination.

Mileage expenses may be allowed between the traveler's residence and the common carrier or destination if University business travel occurs during the traveler's non-working hours, or during a regularly scheduled day off.

When a traveler is authorized to drive a private vehicle to or from a common carrier terminal, mileage may be reimbursed as follows:

- One round trip, including parking for the duration of the trip; or
- Two round trips, including short-term parking expenses, when an employee is driven to a common carrier.

b. Allowable Mileage Expense – No Overnight Stay

If an employee has an assignment away from their normal work location, (e.g., single day workshop, local conference, training, assignments at more than one location, etc.) which does not require an overnight stay, reimbursement shall be made for mileage expenses as follows:

1. Mileage between Home and Single Assignment Location

Reimbursement shall be made for roundtrip mileage between home and the assignment location, or between the normal work location and the assignment location, whichever is less.

2. Mileage between Home and Multiple Assignment Locations

Reimbursement shall be made for roundtrip mileage between normal work location (not home) and the first assignment location visited and roundtrip mileage between successive assignment locations visited.

3. Mileage between Normal Work Location and Assignment Location
Reimbursement shall be made for roundtrip mileage between the normal work location and the assignment location.

4. Mileage between Home, Normal Work Location and then onto a Single Assignment Location (or any combination thereof):
Reimbursement shall be made for roundtrip mileage between normal work location and the assignment location.

5. Mileage between Home, Normal Work Location and then onto Multiple Assignment Locations (or any combination thereof):
Reimbursement shall be made for roundtrip mileage between the normal work location and the first assignment location visited and roundtrip mileage between successive assignment locations visited.

c. Standard Rate
The standard business reimbursement rate per mile is set by the IRS and approved by the CSU herein referred to as the Standard Mileage Rate (Appendix B, Appendix I). This rate takes into account all actual automobile expenses such as fuel and lubrication, towing charges, maintenance and repairs, tires, depreciation, vehicle registration, and insurance.

According to IRS regulations, travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle.

d. Rate for Travelers with Physical Disabilities
A traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile set forth in Appendix B. However, if the traveler incurred higher than standard operating costs, the traveler may seek reimbursement by submitting a statement with the Travel Expense Claim form certifying that he or she incurred higher operating costs associated with a specially equipped vehicle. The actual fixed and variable costs must be specified in the statement.

The traveler should refer to IRS Form 2106, Employee Business Expenses (Appendix I), to obtain additional information on the calculation of actual vehicle operating costs.

4. Miscellaneous Automobile-related Expenses
The vehicle operator may claim charges for ferries, bridges, tunnels, or toll roads. Reasonable charges for parking while an employee are on travel status or on University business away from regular duties also will be allowed for the following:
   a. Day parking on trips away from an employee's normal work location;
   b. Day and all-night parking on overnight trips away from an employee's normal work location or residence if free overnight parking is not available; and
   c. Parking charges incurred when an employee without a parking permit is occasionally required to drive to and from their normal work location.

Valet parking charges in excess of normal parking charges shall be borne by the traveler, unless the traveler obtains an exception in advance of travel.

D. RAIL OR BUS

Rail or bus transportation may be used when required by the destination or by business necessity. If a traveler's destination is served by a regularly scheduled airline, however, the use of rail transportation shall be reimbursed in accordance with the procedures specified in Section IV, A5 - Surface Transportation Used In lieu of Air Travel. This rule does not apply to inter-city rail travel that is equivalent to air transportation in total travel time.

Reimbursement for the cost of Pullman roomette accommodations is allowed. If more expensive accommodations are used, the traveler must justify the expense in a written explanation submitted with the Travel Expense Claim form.

If accommodations are included in the rail fare, e.g., Pullman roomette accommodations, lodging expenses shall not be reimbursed for each night that such accommodations are used.

E. PASSENGER SHIP

When travel by passenger ship is authorized, transportation at the lowest first-class rate is allowed. The reimbursement of subsistence expenses while on board a passenger ship shall not be allowed if the cost of subsistence is included in the fare for passage and stateroom. If the fare does not include subsistence, reimbursement shall be based on the traveler's actual daily expenses, subject to the limits set forth in Section V - Subsistence Expenses. A full explanation of the circumstances that necessitated such expenses must be submitted with the Travel Expense Claim form.

F. OTHER FORMS OF TRANSPORTATION

1. Local Public Transportation, Shuttle Service, and Taxis
   Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport limousine service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares, including tips, shall be allowed when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

2. Motorcycles
   Motorcycles, except those of University police department employees on motorcycle assignment, shall not be authorized for use on official University business, nor shall any reimbursement be made for the use of such vehicles.

3. Special Conveyances
   Charges for using other types of conveyance (such as a helicopter or boat) shall be allowed when the use is beneficial to the University and when the fare for the conveyance is not included in the original cost of the common carrier fare.

   An explanation justifying such use must accompany the Travel Expense Claim form, unless the President or his/her designee has established a blanket authorization for this type of travel. A copy of the authorization shall be attached to the Travel Expense Claim form.

V. SUBSISTENCE EXPENSES

For purposes of determining the applicability of this section, an official University business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or normal work location, whichever occurs first. **Subsistence expenses for travel within 25 miles of an employee's headquarters or residence shall not be reimbursed.**

Subsistence expenses incurred while on travel status consist of charges for lodging and meals and incidental expenses. Incidentals includes fees and tips given to porters, baggage carriers, bellhops, hotel housekeepers, stewards or stewardesses and others in ships, and hotel servants in foreign countries; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and the mailing cost associated with filing Travel Expense Claim forms and payment of employer-sponsored charge card billings. (Appendix C)

Expenses reimbursed must be ordinary, reasonable, not extravagant, and necessary to accomplish the official business purpose of the trip. **Only expenses actually incurred and substantiated are reimbursable.** Actual expenses must be documented in accordance with Section IX, B2 - Documentation Requirements, to be eligible for reimbursement.

If the traveler is unable to provide a required receipt, they must include a Lost and Missing Receipt form (Appendix I) with the Travel Expense Claim form to explain why receipt is not available.

No expenses for meals or incidentals will be reimbursed for travel of less than twelve (12) hours except under the circumstances listed below in Section C - Travel of Less Than Twenty-Four (24) Hours. (Appendix J)

A. LODGING

Travelers may secure lodging when traveling on business more than 25 miles (one way) from their normal work location or home, whichever is closer. Lodging expenses must not be extravagant and should be reasonable for the locality of travel. Refer to Sections XII - Travel to Alaska, Hawaii or the U.S. Possessions and Section XIII - International Travel for guidance regarding lodging outside the contiguous United States.

1. Maximum Limits for Reimbursing the Costs of Lodging
   The in-state and out-of-state per night lodging rate is $333.00 per night before taxes or fees (Appendix D). Expenditures above the cap are the responsibility of the traveler unless a documented exception is pre-approved per campus procedures.

   Exception requests must be pre-approved in accordance with Section II, E – Exceptions, and campus approval processes. Consideration will be given to the location in which lodging occurs, and justifications must include an explanation of the necessity to stay within certain facilities (e.g. near or adjacent to meetings or other activities for which travel was approved).

2. California City and County Transient Occupancy Taxes Exemption
   In some California cities and counties, University employees traveling on official business are granted an exemption from the payment of occupancy taxes imposed by these cities or counties on the transient rental of rooms.

Travelers should identify themselves as University employees and claim exemption from the tax upon arrival. The traveler may be required to complete an exemption certificate. The option to grant the exemption is at the discretion of the hotel.

State of California form STD 236, Hotel/Motel Transient Occupancy Tax Waiver (Exemption Certificate for State Agencies) (Appendix I). The hotel/motel may use an adapted version of the form.

3. Use of Non-Commercial Facilities
When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, or other such facilities are used, the traveler shall be reimbursed a daily amount based on an estimate of actual expenses up to 100% of the applicable federal per diem lodging rate for the appropriate geographic area (Appendix D).

4. Lodging with a Friend or Relative
When a traveler lodges with a friend or relative while on official business for the University, a non-cash gift, such as flowers, groceries, or a restaurant meal, may be provided to the host. The type of gift provided should be in compliance with the use rules surrounding the funds used for reimbursement. The actual cost of such a gift may be reimbursed up to $75 Only one reimbursable gift per stay may be provided to a host.

B. MEALS WHILE TRAVELING

The reimbursement of daily M&IE for travel is a per diem allowance as set forth in Appendix E: M&IE Reimbursement Limits. Travelers are eligible for 75% of the total per diem rate on the first and last day of travel. Expenses above the per diem rate will not be paid and are the responsibility of the traveler.

Reimbursement procedures relating to travel outside the continental United States are found in Section XII - Travel to Alaska, Hawaii or the U.S. Possessions and XIII, International Travel of this document.

1. Meals Provided Without Charge

When meal expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge (e.g. conferences, professional meetings, etc.), the maximum M&IE per diem rate authorized for travel must be adjusted.

If a meal is provided, the daily per diem amount must be reduced by the applicable meal amounts for the meal provided. See Appendix G: Meals Provided as Part of Event. Situations that may require an adjustment include, but are not limited to, the following:

- Meals furnished as part of a conference or professional meeting;
- Meals are furnished as part of official University entertainment (see Hospitality Policy);
- Meal expenses are included in the event registration fee; or
- Group expenses are billed directly to the University.

In the event the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the Travel Expense Claim. Supporting documentation may be required and payment will be at the applicable per diem amount.

The method provided in Appendix H: M&IE Per Diem Rate for Travel Involving Multiple Locations may be used to determine the appropriate per diem when travel to more than one location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

2. Hospitality Meals
   Expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with ICSUAM Policy 1301.00 Hospitality, Payment or Reimbursement of Expenses (References, Appendix I).

C. TRAVEL OF LESS THAN TWENTY-FOUR (24) HOURS

The IRS Fringe Benefit Guide states that in order for the reimbursement of M&IE to be excludable from a traveler's income, the individual must be "away from home" in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee's residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial "sleep or rest."

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the traveler is away from home overnight as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). The overnight stay requirement does not apply to meal reimbursements authorized under the Hospitality Policy.
For a trip of less than 24 hours that includes an overnight stay, reimbursement shall be authorized for 75% of the total per diem rate for M&IE. The maximum amount for a single day shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.

M&IE associated with trips without an overnight stay will be reported to the Payroll Office and reported to the IRS as taxable income, subject to withholding.

D. PAYMENT OF GROUP SUBSISTENCE EXPENSES

The University may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of University employees when it is to the University's advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the University. Group travelers may claim reimbursement of such expenses as follows:

- Group leaders who pay all or part of the group's expenses may be reimbursed by submitting a claim for the actual expenses incurred. The claim must be accompanied by the vendor's invoice/receipt showing payment in full.
- Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.

VI. MISCELLANEOUS TRAVEL EXPENSES

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The following is a non-exhaustive list of reimbursable and non-reimbursable travel related expenses.

A. TIPS

Tips paid for taxi, shuttle service, courtesy transportation driver, or valet parking attendant will be reimbursed based on reasonable and customary gratuities (generally up to 20% of the total bill). However, tips for meals, hotel staff, porters, and baggage carriers are included in the M&IE per diem rates and will not be reimbursed separately.

See Appendix C: Reporting Tips and Gratuities.. (Appendix C)

B. BUSINESS RELATED EXPENSES

Such expenses include, but are not limited to: internet and travel booking fees; word processing services; equipment rentals; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; local and long-distance telephone calls; and laundering, cleaning, or pressing of clothing if a trip exceeds six days.

C. REGISTRATION/EVENT FEES

These include fees for attendance at conferences, conventions, or meetings of professional or learned societies.

D. NON-REIMBURSABLE EXPENSES

This section identifies various expenses not addressed elsewhere in this policy that are not permitted using University funds. Non-reimbursable expenditures can be characterized as those with a personal purpose and will not be reimbursed by the University. Per **California Government Code § 8314 (b)(1)**, "'Personal purpose' means those activities the purpose of which is for personal enjoyment, private gain or advantage, or an outside endeavor not related to state business."

The following non-reimbursable expenditures are only meant to provide examples of expenses that will not be reimbursed by the University. Such expenses include but are not limited to personal domestic ATM/credit card fees; fines/citations; clothing and accessories; frequent traveler program participation; account fees or deposits for FastTrack (or equivalent) that are not related to individual toll charges; club membership fees; luggage (lost luggage may be covered, see Section VIII.E. Personal Property or Baggage Loss); personal entertainment; personal care; and dependent/pet care.

VII. SPECIAL TRAVEL SITUATIONS

A. EMPLOYEE TRAVELERS

Travelers in this category include faculty members on sabbatical leave, school site teach candidate supervisors, athletic coaches, visiting academic appointees, post-doctorates, if employed by the university, and employees on temporary assignments. Travel expenses for these travelers must be paid, reimbursed, and reported in accordance with these procedures.

1. Faculty Member on Sabbatical Leave

   Travel expenses incurred by faculty members on sabbatical leave are reimbursable if the travel is undertaken to perform study or research that cannot be done elsewhere. At the discretion of the department, a faculty member may be reimbursed for additional lodging expenses incurred at the sabbatical location, less any income received by the individual for renting out his/her primary residence.

   Sabbatical travel expenses are not reimbursable if the travel is for a personal, recreational, or educational purpose that has no direct relationship to the individual's area of study.

   A faculty member who is on sabbatical leave of less than one year is considered to be temporarily away from home and therefore may be reimbursed for reasonable travel expenses incurred at the temporary location, including meals and lodging. For more information on temporary travel refer to Section XI - Travel within the Contiguous United States - 30 Days or More; Section XII - Travel to Alaska, Hawaii or the U.S. Possessions and Section XIII - International Travel for guidance regarding lodging outside the contiguous United States.

   Any sabbatical travel expenses allocable to a spouse or dependent(s) are considered taxable; accordingly, such expenses may not be reimbursed. *(See Section VII, B7 - Spouse or Registered Domestic Partner Travel)*

2. School Site Teacher Candidate Supervisors
   In their roles as School Site Teacher Candidate Supervisors, faculty will typically be reimbursed in accordance with the Memorandum of Understanding between the California Faculty Association and California State University. (References)

3. Athletic Coaches
   Travel expenses incurred by Athletic Department personnel, including coaches, for the purpose of recruiting will be reimbursed in accordance with these procedures. These employees are responsible for compliance with pertinent NCAA and conference rules regarding student recruits.

4. Visiting Academic Appointees
   An academic appointee with a Visiting title who is employed on a full-time, temporary basis may be reimbursed for travel and related expenses incurred by reason of his/her appointment.

5. Post- Doctorates
   Post-Doctoral fellows, if employed by the University, may be reimbursed for travel expenses if there is a University business-related reason for the travel (e.g. the individual is required to present a paper, deliver a speech or lecture, etc., as an official representative of the University). Such individuals may also be reimbursed for travel related to their training. The department must certify that the travel directly supports faculty research or other scholarly programs. Travel funded under a scholarship or fellowship is subject to IRS reporting as set forth in the Internal Revenue Code and Regulations: Section 117, Qualified Scholarships and Section 162, Trade or Business Expenses. Refer to IRS Publication 970: Tax Benefits for Education.

6. Temporary Work Assignments
   Employees given temporary work assignments that take them away from their normal work location for a period of time not expected to exceed one year may be reimbursed for travel expense, including meals and lodging.

   Such individuals must incur lodging expenses that duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:
   a. The traveler has a member or members of his/her family currently residing at the permanent home; or
   b. The traveler intends to return to the vicinity in which his/her claimed residence is located.

   The reimbursement for lodging shall be reduced by any amount received by the traveler for renting out his/her primary residence. Expenses to be reimbursed for temporary assignments are subject to the reporting and substantiation rules outlined in these procedures, including those for extended length of stay and locations outside of the contiguous United States. Refer to Sections XI, XII and XIII for additional information.

B. NON- UNIVERSITY TRAVELERS

Travelers in this category include prospective employees, independent contractors and consultants, students and non-degree candidates, volunteers, foreign visiting scholars, spouses, and registered domestic partners.

A Standard 204 Form – Vendor Data (Appendix I) for each non-employee traveler is required to be on file with the University prior to making a payment. This is required by the California State Revenue and

Taxation Code, Section 18646 to facilitate tax compliance and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code, Section 6109(a).

It is mandatory for suppliers to furnish the information requested. Federal law requires that payments for which the requested information is not provided may be subject to Federal Withholding.

Allowable travel expenses for non-employee travelers are subject to the provisions of these procedures. A Travel Expense Claim form must be submitted in accordance with the requirements set forth in Section IX -Reporting Travel Expenses.

Travel expenses incurred by non-employee travelers shall not be reimbursed from a University fund source unless the travel has been approved in advance by the host department.

1. Prospective Employees
   a. Authorization
      The University may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University.

      Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated. In addition, at the President's or his/her designee's discretion, actual travel expenses may be reimbursed for spouses who accompany candidates for faculty or high-level administrative positions, including Manager and Senior Professional positions, on final interviews.

   b. Allowable Expenses
      Actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews. Subsistence and non-personal miscellaneous expenses also may be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the University. The department through the campus' designated travel agency should make such travel arrangements.

2. Independent Contractors and Consultants
   Reasonable travel expenses incurred by University-retained independent contractors or consultants are reimbursable in accordance with these procedures. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on the appropriate IRS instrument (e.g. Form 1099, Form 1042-S, etc.).

3. Students and Non-Degree Candidates
   A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the University. The business purpose of the travel must be substantiated on the Travel Expense Claim form, or other substantiating documentation must be provided, such as a copy of the meeting/conference program.

   Travel will be considered to have a University business purpose if the travel:
   - Directly supports a faculty member's project or research program; or

- Is an integral part of the student's degree work; or
- Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like; or
- Enables the student to attend a conference to present research findings for the University or to act in some other capacity on behalf of the University.

Refer to Executive Order 1041 for the Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims requirement. (References)

Transportation expenses for group travelers may be billed directly to the University, in accordance with Section V, D - Payment of Group Subsistence Expenses. Travel arrangements should be made through the University-designated travel agency.

4. Volunteers
   Volunteers who are performing services on behalf of the University may be reimbursed for actual travel expenses provided the expenses are properly substantiated. If the reimbursement does not exceed the substantiated expenses, such payments are not subject to withholding or reporting.

5. Witnesses
   The University may reimburse the actual travel expenses related to interviewing witnesses or other parties involved in litigation matters, when such expenses are necessary to acquire key information for legal purposes. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the individuals.

6. Foreign Visiting Scholars
   A foreign visiting scholar who is an employee of another entity (e.g., a foreign university) may be reimbursed for substantiated travel expenses. Such amounts are excludable from the individual's income, are not reported as compensation, and are exempt from withholding and payment of employment taxes.

   A foreign visiting scholar who is an independent contractor may be reimbursed for travel expenses provided the expenses are properly substantiated and the amount of the reimbursement does not exceed the substantiated expenses. If these requirements are met, such payments are not subject to withholding or reporting.

   Payments to foreign visitors, including advances for airfare, and reimbursements for travel expenses, may be restricted by the visitor's visa status or other requirements established by the Department of Homeland Security. In most cases, additional documentation must be provided by the visitor in advance of reimbursement. Contact the University Non-Resident Alien Tax coordinator for more information.

7. Spouse or Registered Domestic Partner Travel
   Travel expenses of a spouse or registered domestic partner who accompanies a University business traveler (e.g., the Provost, Vice President, or other employees as approved by the President or his/her designee) are reimbursable under these procedures, provided it can be established that the significant other's presence serves a bona fide University business purpose.

Under IRS regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that his/her presence serves a bona fide business purpose. A spouse or registered domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event.

Generally, protocol or tradition dictates when the participation of a high-level official's spouse or registered domestic partner is required at official University functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events (see below), and community events. Documentation should be provided with the Travel Expense Claim form to show that the spouse or registered domestic partner's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse or registered domestic partner attend the meeting or event).

If a spouse or registered domestic partner has no significant role in the proceedings or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under this policy.

VIII. TRAVEL RELATED INSURANCE

A. EMPLOYEES

All University employees, including those engaged by the University in connection with research grants and contracts, are routinely covered twenty-four (24) hours a day, worldwide, against accidental death or dismemberment while on an official University business trip or while engaged in designated extra-hazardous activities on behalf of the University.

In addition, all University employees are provided with Workers' Compensation coverage for work-related injury or illness that occurs during a University-approved and funded business trip.

Employees who travel internationally on University business are required to use the Foreign Travel Insurance Program (FTIP) provided by the California State University Risk Management Authority (CSURMA). Contact the University Risk Management Office well in advance of travel.

For insurance coverage purposes, an official University business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or normal work location, whichever occurs first.

B. RENTAL VEHICLES

Travelers are expected to use rental agencies with which the State of California or the University has negotiated contracts that include insurance coverage. The following rules apply to insurance coverage for rental cars:

1. For contract rental vehicles used in the contiguous United States, charges for additional insurance are not allowable, including any charge for a collision damage waiver (CDW);
2. Additional charges for insurance coverage will not be reimbursed if a non-contract agency is used, unless no car rental company in the area has such an agreement with the University;

3. The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions, and foreign countries, is allowable; and
4. A vehicle rented from an agency with which the University has an agreement is not covered by insurance when it is being used for a personal day of travel.

Some rental car agreements contain special coverage provisions that differ from the general coverage rules detailed above. The University Risk Management Office should be contacted for information on University-specific contracts or insurance coverage.

A University traveler may be reimbursed for property damage to a rental vehicle only if such expenses were incurred on days the vehicle was being used for University business purposes. The amount reimbursed may be charged to the traveler's department, the department sponsoring the traveler, or to an account designated by the President or his/her designee as appropriate.

The traveler shall submit with the Travel Expense Claim form a brief description of the damage to the vehicle, including an explanation of the cause of such damage, and either a police report or a report prepared by the rental company.

C. PRIVATE VEHICLES

An employee who regularly uses a private vehicle on University business is required to have and provide upon request satisfactory evidence of liability insurance coverage. Regular use is defined as more than four trips per calendar month.

When private vehicles are used on University business, the appropriate University officials are responsible for requiring that employees have adequate liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

- $15,000 for personal injury to, or death of, one person;
- $30,000 for injury to, or death of, two or more persons in one accident; and
- $5,000 for property damage.

When a privately-owned vehicle operated by an employee is damaged by collision or receives other accidental damage, reasonable reimbursement for repairs incurred by the employee shall be allowed under the following conditions:

- The damage occurred while the vehicle was being used on official state business with the authorization of the employing University;
- The vehicle was damaged through no fault of the employee;
- The amount claimed is an actual loss to the employee, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident;
- The amount of the loss claimed does not result from a decision of an employee not to maintain collision coverage; and
- The claim is processed in accordance with prescribed procedures.

Expenses that can be recouped from insurance are not eligible for reimbursement. The amount reimbursed shall be based on receipts submitted by the employee to the individual who approved the travel.

Additional information may be found in the University Risk Management Procedure and Guidelines as well as through the Human Resources "What to Do When an Injury Occurs" overview. (Appendix I)

D. PRIVATELY OWNED AIRCRAFT, BOATS, MOTORCYCLES

Traveler must obtain prior approval and is required to provide evidence of personal liability insurance if using privately owned aircraft or boats for the purpose of conducting University business.

Motorcycle use is not allowed.

When private aircraft are used on University business, the appropriate University officials are responsible for requiring that employees have adequate Bodily Injury, Property Damage, and Passenger Liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

1. Fixed Wing General Aviation Aircraft
   Maximum seating capacity of 6
   Aircraft Liability Insurance with $10,000,000 Combined Single Limit per occurrence.
2. Rotor Wing General Aviation Aircraft with crew
   Maximum seating capacity of 6
   Aircraft Liability Insurance with $10,000,000 Combined Single Limit per occurrence.
3. Fixed Wing General Aviation Aircraft with or without crew
   Maximum seating capacity of 20 but not less than 7
   Aircraft Liability Insurance with $50,000,000 Combined Single Limit per occurrence.

E. PERSONAL PROPERTY OR BAGGAGE LOSS

If an employee incurs a loss to personal belongings, the first common carrier is typically responsible for reimbursement of losses, and the employee should file an appropriate claim as instructed by the common carrier.

If the common carrier does not provide full reimbursement to the employee for personal effects, then an "equity claim" may be filed with the University Risk Management/Insurance officer.

Documentation to substantiate the claim is required. Claims of less than $1,000 may be settled, if appropriate, at the University level. Claims or settlements greater than $1,000 a claim may be filed through the Victim's Compensation and Government Claims Board (VCGCB). (Appendix I)

F. EMERGENCIES

In case of emergencies while on travel status, the traveler should first contact emergency responders at their location. The traveler's appropriate administrator and University Risk Management/Insurance officer should be informed as soon as possible.

Employees covered by the Group Life insurance plan through Standard Insurance Company are also covered by the MEDEX Travel Assist program (Group #7088) when traveling at least 100 miles from home or in a foreign country. For more information see your University Payroll/Benefits office. Additional information about coverage can be found through CSU MEDEX Travel Assist. (Appendix I)

IX. REPORTING TRAVEL EXPENSES

A Travel Expense Claim form shall be used to account for all travel expenses incurred in connection with official University travel. Electronic expense reports are considered equivalent to the Travel Expense Claim form. (Appendix I)

When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. For direct billing arrangements that have been approved in advance, a Claim must still be processed as verification that the expense was incurred even if no reimbursement is due the traveler.

A. REPORTING PERIOD

The Travel Expense Claim form must be submitted to the University Accounts Payable Office within 60 days of the end of a trip. When there is recurrent local travel, claims may be aggregated and submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the office of Business and Financial Affairs.

B. COMPLETION OF A TRAVEL EXPENSE CLAIM FORM

The total amount of all expenses pertaining to a particular trip must be accounted for when submitting a Travel Expense Claim form. Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one Travel Expense Claim form. **Previously reimbursed amounts related to the trip should be detailed on the claim.** Supplemental Claims may be submitted if necessary but must be clearly marked "Supplemental" and must identify the original Claim submitted in connection with the travel.

1. Substantiation of Expenses
   Substantiation must include the following:
   c. The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained;
   d. The purpose for the travel or the nature of the business benefit derived as a result of the travel;
   e. The total amount of each individual expenditure listed by type, date, and location; and
   f. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. *See Section V, D - Payment of Group Subsistence Expenses.*
   g. If needed for calculating meal/incidental reimbursements, the claim package must contain documentation to discern the date and time of departure from and return to the traveler's normal work location or residence.
   h. If any personal leave is taken while on official travel status, the dates of the personal leave must be specified within the claim package.

2. Documentation Requirements
   a. Receipts
      An original itemized receipt:
      - Demonstrates the cost (shows what was purchased); and
      - Provides proof of payment (shows how was it paid).

Itemized receipts for all expenses in excess of $75.00 must be submitted within the Travel Expense Claim form:

b. Electronic Receipts
Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form or payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges. E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Claim form.

c. Missing Original Receipts
When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a CI Lost and Missing Receipts Form should be completed and submitted together with the Travel Expense Claim form. The approving authority must approve the Travel Expense Claim form for the expense. **In the absence of a satisfactory explanation or administrator approval, the amount involved will not be reimbursed.**

C. CERTIFICATION OF TRAVEL EXPENSES

The traveler must certify that the amounts claimed are a true statement of the expenses incurred while on official University business and that the original of all required receipts has been submitted. For expenses where a receipt is not required, the employee's signature is substantiation for that expense.

Submission of the Travel Expense Claim form under a traveler's electronic authorization will be considered certification that the traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:

1. Identify the traveler who is submitting the electronic form;
2. Authenticate and verify the submission; and
3. Be the final entry in the submission.

X. APPROVAL OF TRAVEL EXPENSE CLAIM FORM

The approving signature provides additional substantiation and **approvers may request receipts or additional documentation.** For example, travelers should be required to submit meal receipts if it appears, they are treating the meal and incidental reimbursement cap as a per diem by routinely claiming the maximum amount of the cap.

A person who reports directly or indirectly to the traveler may not approve the Travel Expense Claim form. Persons delegated the authority to approve travel shall not approve their own travel. In addition, travelers may not approve the travel of a near relative, e.g., spouse, registered domestic partner, significant other, child, or parent.

The Vice President for Business and Financial Affairs must approve travel expenses for the University President, including a spouse, registered domestic partner, or an Associate of the President. Travel expenses incurred by Vice Presidents and Deans may be approved by a Vice President (or another responsible administrator) designated by the President. The President may designate more than one approving Vice President.

In lieu of reviewing and approving each Travel Expense Claim form, the designated Vice President may appoint a high-level individual on his/her staff who is knowledgeable about the travel regulations to review and approve the Travel Expense Claim form for policy compliance.

Authority delegated to the designated Vice President may not be re-delegated to another individual, except when the Vice President is not available due to business travel, vacation, illness, or other leave. The President or his/her designee must approve travel expenses of the designated Vice President, provided that the designee does not report to the Vice President.

XI. TRAVEL WITHIN THE CONTIGUOUS UNITED STATES – THIRTY (30) DAYS OR MORE

A long-term daily expense rate shall be authorized when a traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to long-term visitors, and when the traveler is expected to be in one location for 30 or more consecutive days but not in excess of one year.

For domestic travel assignments of thirty (30) days or more within the contiguous United States, an authorized per diem allowance for lodging (excluding taxes), meals and incidentals should be determined by the authorized approver based on an estimate of actual daily expenses.

The agreed upon rate for reimbursement shall not exceed the maximum applicable federal per diem rate for the destination as published by the U.S. Department of Travel Management Office (DTMO), referred to as the US DTMO. (Appendix I)

The daily expense rate is computed by dividing the monthly lodging costs (determined by estimating actual expenses) plus an appropriate amount for meals and incidental expenses (not to exceed the amounts specified in Appendix D), by the number of days of occupancy in the rental period. Receipts are not required for meals and incidental expenses when applying the daily expense rate.

The following recurring expenses may be considered part of the lodging cost when a traveler rents a room, apartment, house, or other lodging on a long-term basis:

- Rental cost of a furnished dwelling;
- Utilities; and
- Monthly base telephone charges.

Actual costs paid for ***lodging taxes***, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

A. INDEFINITE TRAVEL – ASSIGNMENTS THAT EXCEED ONE (1) YEAR

Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (e.g., social security and Medicare).

Accordingly, for an employee whose indefinite assignment requires a change of residence in order to undertake an assignment, who plans to return at the end of the assignment, and who expects to remain in a single location for more than one year, subsistence expense reimbursement shall be treated as follows:

1. The entire reimbursement, effective as of the first day of the traveler's assignment, shall be included in the employee's gross income subject to withholding for income and applicable employment taxes;
2. The subsistence reimbursement must be paid through the payroll system as additional income subject to withholding;
3. The reimbursement for such assignments shall be limited to 2 years. An exception may be granted by the President to extend the reimbursement for a longer period of time; and
4. The cost of moving the employee to and from the location of the indefinite assignment shall be reimbursed in accordance with CSU and University moving policies as outlined in HR201-02 (See References).

To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased up to 150% of the per diem rate that has been negotiated for domestic travel of thirty (30) days or more.

A separate calculation of the amount of the increase must be made for each employee, taking into account each employee's additional federal and state income tax liability and liability for employment taxes. The formula provided by the IRS for grossing up payments to cover an employee's tax liability should be used to calculate the increase. (Appendix G)

Under IRS regulations, the following situations also are considered indefinite assignments:

1. Indefinite Assignment Ends Prematurely
   An indefinite assignment that is realistically expected to last more than one year shall be considered indefinite regardless of whether it actually exceeds one year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment ends prematurely.

2. Temporary Assignment Extended
   If a temporary assignment is realistically expected to last for one year or less, but at some later date is extended to exceed one year, then the assignment shall be treated as temporary until the date the employee's realistic expectations change. Thus, travel expense reimbursements would not be taxable for the period of the assignment that was expected to be temporary. Travel expenses reimbursed thereafter must be included in the employee's income subject to withholding.

3. Indefinite Assignment Interrupted by Trips to Former Residence or to Normal Work Location An indefinite assignment that is interrupted by occasional trips to the employee's former residence or normal work location shall be subject to the one-year rule. Such return trips do not change the tax status of an indefinite assignment.

XII. TRAVEL TO ALASKA, HAWAII OR THE U.S. POSSESSIONS

A. ASSIGNMENTS OF LESS THAN THIRTY (30) DAYS

Costs are generally higher in areas outside the 48 contiguous United States, including domestic areas such as Alaska, Hawaii and U.S. possessions. Travelers to these areas will receive a fixed amount per diem for meals and incidentals based on the Federal Per Diem rate for the destination of travel. Lodging shall be reimbursed based on actual costs incurred as supported by an original itemized receipt up to the maximum daily lodging rate set forth in Appendix D.

Prevailing rates on non-foreign area per diems are published periodically by the U.S. DTMO. These rates are recognized by the IRS and are in effect on the date of travel.

B. TRAVEL LESS THAN TWENTY-FOUR (24) HOURS

The actual, necessary and non-extravagant cost of lodging for an overnight stay associated with travel of less than twenty-four (24) hours within Alaska, Hawaii and U.S. possessions shall be reimbursed when supported by an original receipt or a statement explaining why a receipt is not available.

The reimbursement of meals and incidental expenses shall be calculated in multiples of the applicable non-foreign area per diem rate based on the total number of hours between the time of arrival at the Alaskan, Hawaiian or U.S. Possessions location and the time of departure.

For partial days, hours should be rounded to the nearest quarter day as follows:

- 3 hours up to 9 hours equals 1/4 day or 25%;
- 9 hours up to 15 hours equals 1/2 day or 50%;
- 15 hours up to 21 hours equals 3/4 day or 75%; and
- 21 hours up to 24 hours equals 1 day or 100%.

C. TRAVEL OVER THIRTY (30) DAYS

The per diem allowance for travel assignments of thirty (30) days or more within Alaska, Hawaii and U.S. possessions should be determined by the traveler's management based on an estimate of actual daily expenses. Refer to Section XI - Travel within the Contiguous United States – 30 Days or More for instructions on calculating the daily expense rate.

The rate for reimbursement shall not exceed the maximum non-foreign locality per diem rate applicable for the destination as published by U.S. DTMO. The traveler is expected to seek long-term accommodations when staying in one location for thirty (30) or more consecutive days but less than one year.

Actual costs paid for ***lodging taxes***, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

D. ADJUSTMENT FOR MEALS PROVIDED WITHOUT CHARGE

When meal expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge (e.g. conference, professional meetings, etc.), the maximum per diem rate authorized for Alaska and Hawaii travel must be adjusted.

If the meal is provided, the meals and incidentals rate must be reduced by the value of the furnished meal. If the actual value of the meal is not known, the traveler may provide an estimated cost. A breakdown by meal is available for every per diem amount. (Appendix I)

Situations that may require an adjustment include, but are not limited to, the following:

- Meals furnished as part of a conference or professional meeting;
- Meals furnished as part of official University entertainment;
- Meal expenses included in the event registration fee; and
- Group expenses billed directly to the University.

Travelers may not request reimbursement of actual meal expense for one portion of a trip and per diem for the remainder. The method selected must be used for the entire trip. The adjustment method for travel to multiple locations is provided in Appendix F and may be used to prorate per diems when travel to more than one location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

XIII. INTERNATIONAL TRAVEL

Employees planning to travel to foreign destinations must request and obtain approval from their campus President or his/her designee prior to making any travel arrangements. No exceptions will be made. International travelers should contact their campus Risk Management Office for guidance and insurance coverage at least thirty (30) days prior to departure. International travel to areas on the current State Department's Travel Warning (Appendix I) list or those deemed high hazard risk requires advanced approval from the President (RM2014-01). The President must obtain advanced authorization from the CSU Chancellor for international travel to high hazard countries. Travel to international destinations considered a "War Risk" must be submitted to the Chancellor's office for approval after campus approvals are obtained. (References)

A. ASSIGNMENTS OF LESS THAN THIRTY (30) DAYS

Travelers to foreign destinations will receive a fixed amount per diem for lodging, meals, and incidentals in accordance with the Federal Maximum Travel Per Diem Allowances for Foreign Areas published by the U.S. DTMO. Receipts for meals and incidentals will not be required for reimbursement. (Appendix D)

If actual expenses are claimed due to special or unusual circumstances, the traveler must document such circumstances by submitting a written explanation with the Travel Expense Claim form. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts, as specified in Section IX, B2 - Documentation Requirements.

Following are some examples of special or unusual circumstances that warrant reimbursement of actual expenses:

1. A traveler is required to attend a meeting or conference where meals and lodging must be obtained at a prearranged place, and lodging consumes all or most of the applicable maximum per diem allowance;
2. The travel is to an area where the per diem is normally adequate, but subsistence costs have temporarily increased because of a special event or function, e.g., a national or international sports event; or
3. Due to the situation described above, affordable lodging is not available within a reasonable commuting distance of the employee's meeting or conference and transportation costs to

commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging.

B. TRAVEL LESS THAN TWENTY-FOUR (24) HOURS

The actual, necessary and non-extravagant cost of lodging for an overnight stay associated with international travel of less than twenty-four (24) hours shall be reimbursed when supported by an original receipt or a statement explaining why a receipt is not available.

The reimbursement of meals and incidental expenses shall be calculated in multiples of the applicable federal per diem rate based on the total number of hours between the time of arrival at the foreign location and the time of departure.

For partial days, hours should be rounded to the nearest quarter day as follows:

- 3 hours up to 9 hours equals 1/4 day or 25%;
- 9 hours up to 15 hours equals 1/2 day or 50%;
- 15 hours up to 21 hours equals 3/4 day or 75%; and
- 21 hours up to 24 hours equals 1 day or 100%.

C. ASSIGNMENTS OF THIRTY (30) DAYS OR MORE

The per diem allowance for travel assignments of thirty (30) days or more for international travel should be determined by the traveler's management based on an estimate of actual daily expenses. Refer to *Section XI - Travel within the Contiguous United States – Thirty (30) Days or More* for instructions on calculating the daily expense rate.

The traveler is expected to seek long-term accommodations when staying in one location for thirty (30) or more consecutive days but less than one year. The rate for reimbursement shall not exceed the maximum Federal Per Diem rate applicable for the destination as published by the U.S. DTMO monthly.

Actual costs paid for ***lodging taxes***, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

D. INDEFINITE ASSIGNMENTS THAT EXCEED ONE YEAR

The rules for domestic indefinite travel set forth in *Section XI, A - Indefinite Travel Assignments* that Exceed One Year, also apply to the reimbursement of travel expenses incurred in connection with indefinite international assignments of one year or more, with the following exceptions:

1. To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased by up to 150% of the applicable federal per diem rate authorized for long-term travel.
2. The amount of the increase, if any, calculated for each employee must take into account the effect of the annual foreign earned income exclusion that may be available to the employee.

E. ADJUSTMENT OF INTERNATIONAL PER DIEM RATES

Travelers may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip. However, a per diem may be used for meals and incidental expenses and actual costs used for lodging.

1. Adjustment for Multiple Locations
   The method provided in Appendix E may be used to prorate per diems when travel to more than one foreign location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

2. Adjustment for Partial Days
   The reimbursement of subsistence expenses shall be calculated as outlined in *Section XIII, B – Less than Twenty-Four (24) Hours*.

3. Adjustment for International Lodging or Meals Provided Without Charge
   When international lodging or meal expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge, the maximum per diem rate authorized for international travel must be adjusted.

When lodging is provided without charge, only the meals and incidentals portion of the maximum per diem will be reimbursed. If a meal is provided, the meals and incidentals rate must be reduced by the value of the furnished meal. If the actual value of the meal is not known, the traveler may provide an estimated cost.

Situations that may require an adjustment include the following:
- Meals are furnished as part of official University entertainment;
- Meal or lodging expenses are included in the registration fees;
- Group expenses are billed directly to the University; or
- Complimentary accommodations are extended (generally to a conference leader/coordinator and assistants) by a hotel or motel complex for block patronage of guest rooms.

Refer to Section V, D - Payment of Group Subsistence Expenses, for more information on claiming group expenses.

F. TAXABILITY OF INTERNATIONAL TRAVEL WITH PERSONAL USE

International travel frequently consists of both business and personal components. According to the IRS, there is a taxable event if BOTH of the following conditions are met:

a. The total period of the trip is longer than one week; *and*

b. At least **25%** of the trip is personal

In the event that both conditions are met, a portion of the common business expenses that are incurred by the traveler, including airfare, is taxable to the traveler. This requirement applies only to travel outside the 50 United States and the District of Columbia. When a travel day consists of both business and personal time, the day will be classified as a business day in order to determine the percentage of personal time associated with the trip. See Appendix H for examples based on international travel with a personal component.

Travel associated with sabbaticals will be treated as official University business.

G. SPECIAL FEES FOR INTERNATIONAL TRAVEL

Travelers may be reimbursed for unique costs associated with international travel will be reimbursed, such as: the actual cost of obtaining or renewing a passport, visa, tourist card, and necessary photographs; cost for certificates of birth, health, identity, and related affidavits; charges for required inoculations and medical evacuation insurance; currency conversion, ATM and check cashing fees outside the U.S.; the cost of traveler's checks; costs related to hiring guides, translators, and local labor; and the cost of full collision insurance on automobiles rented in foreign countries.

REFERENCES

H. EXECUTIVE ORDERS

EO – 37, Authorization and Appointment of State College Presidents to Approve Sabbatical Leaves
EO – 181, Provisions for Extension and Summer Sessions Independent Study Programs Involving Foreign Travel
EO - 688, Delegation of Authority – Approval of Travel Requests
~~EO – 715, California State University Risk Management Policy~~ – Superseded by **EO – 1069**
EO – 731, Designation of Chief Financial Officer
EO - 760, Procurement Cards
EO – 842, Competitive Bid of Goods & Services
~~EO – 849, CSU Insurance Requirements~~ – Superseded by
EO - 1069 EO – 1000, Delegation of Fiscal Authority and Responsibility
EO - 1041, Student Travel Policy
EO – 1059, Utilization of Campus Auxiliary Organizations – Supplements EO – 731, 1000
EO – 1069, California State University Risk Management Policy

I. INTEGRATED CSU ADMINISTRATIVE MANUAL

Section 1000, General
- **Section 1201.00**, Intercollegiate Athletics Administration
- **Section 1301.00**, Hospitality, Payment or Reimbursement of Expenses

Section 3000, General Accounting
- **Section 3101.02**, Segregation of Cash Handling Duties
- **Section 3103.03**, Procurement Cards (University Liability Credit Cards)
- **Section 3103.04**, Corporate Cards (Employee Personal Liability Credit Cards)
- **Section 3601.01**, Travel Policy
- **Section 3103.11**, Petty Cash

J. CODED MEMORANDA

Academic Affairs, All Academic Affairs Coded Memoranda
AA 2002-24, System-wide Evaluation of Teacher Preparation Programs
~~AA2003-27, System-wide Committee Representative Travel Procedures~~ – Superseded by AA 2013-01
AA 2013-01, Appointed Student Representatives to System-wide Advisory Committees -Travel Procedures Financial Services, All Financial Services Coded Memoranda
FS 2010-01, Policy and Procedures Governing Travel Expense Reimbursement Human Resources, All Human Resources Coded Memoranda
HR 2005-26, CSU Volunteer Policy
HR 2012-02, Updated Moving and Relocation Policy and Updated CSU Internal Procedures Governing Moving and Relocation Expenses
RM 2013-01, International Travel & Requirement to Purchase Insurance
RM 2014-01, High Hazard International Travel Approval Process and Requirement to Purchase Insurance

K. COLLECTIVE BARGAINING AGREEMENTS

Unit 1: **Union of American Physicians and Dentists** - UAPD
Unit 2, 5, 7 and 9: **California State University Employees Union** CSUEU
Unit 3: **California Faculty Association -** CFA
Unit 4: **Academic Professionals of California** - APC
Unit 6: **State Employees Trades Council** - SETC
Unit 8: **Statewide University Police Association** - SUPA
Unit 10: **International Union of Operating Engineers** -
IUOE Unit 11: **Academic Student Employees** - UAW

Unit 12: **SFSU Head Start** – CSUEU
Unit 13: **English Language Program Instructors, Los Angeles** – CSUEU

L. PER DIEM RATES

Maximum Travel Per Diem Allowances for Foreign Areas, Section 925, Supplement to the Standardized Regulations, (Government Civilians, Foreign Areas) U.S. State Department.
Prescribed Maximum Per Diem Rates for Continental US, GSA Office of Government-wide Policy
Official Department of Defense Overseas/Other than Continental U.S. Per Diem Rates, Per Diem, Travel and Transportation Allowance Committee

M. INTERNAL REVENUE SERVICE (IRS)

IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits for tax reporting requirements
IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses
IRS Publication 970, Tax Benefits for Education
IRS Revenue Procedure 98-25, 1998-1 CB 689, Automated Records
IRS Revenue Procedure 97-22, 1997-13IRB, Electronic Record Retention Rules
IRS Revenue Code, Section 117, Qualified Scholarship
IRS Revenue Code, Section 162, Trade or Business Expenses

N. OTHER

Athletics Operations Policy Manual
CSU Use of University & Private Vehicles Guidelines
The CalStateTEACH Faculty Handbook
CSURMA High Hazardous Country List
CSU Office of General Counsel University Volunteers Handbook

O. ACKNOWLEDGEMENTS

This document was adapted from the CSU Systemwide Travel Policy; ICSUAM Policy #3601.01, Revised 1/17/2018.

https://csyou.calstate.edu/Policies/icsuam/Pages/3601-01.aspx

https://csyou.calstate.edu/Policies/icsuam/SiteAssets/Pages/3601-01/Travel_Procedures-1-19-18.pdf#search=travel

APPENDIX A -DEFINITIONS

For the purposes of these procedures, the following definitions shall apply:

Administrator -- the University President or his/her designee or University employees who have been re-delegated authority by the President to approve requests for travel.

Approving Authority -- the Approving Authority is defined as a person to whom authority has been delegated in writing to approve expenses in accordance with University policy.

Business Purpose – the business purpose of a University traveler may include activities that contribute to any one of the University's major functions of teaching, research, or public service. It is the primary reason the employee must incur travel related expenses.

Campus – the campus or other official University location under the jurisdiction of the President.

Cash Advance – travel cash advance is for CI employees traveling with students to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the CI employee.

Contiguous United States – refers to the forty-eight states not including Alaska or Hawaii.

Daily – that which occurs on a calendar day.

Delegation of Authority –the President or his/her designee has been delegated authority and responsibility for effective oversight of all funds held by the University.

Incidental Expenses -- the incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, stewards or stewardesses and others on ships, and hotel staff in foreign countries; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing costs associated with filing travel claims and payment of University-sponsored charge card billings.

Maximum Lodging Rate – the maximum amount allowed per night, excluding taxes, for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

Meals and Incidental Expenses Reimbursement Cap -- the maximum amount authorized for reimbursement of actual daily meal and incidental expenses for travel within the continental United States. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This reimbursement cap ***shall not be treated as a per diem***. For purposes of the reimbursement cap, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc.

Non-Degree Candidate – students who are not currently matriculated into a degree program.

Normal Work Location -- is defined as the place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee's department determines what constitutes an individual employee's work location for the purpose of these procedures.

Official University Business Travel -- to be considered Official University Business Travel, at least one of the following criteria must apply:

- A trip is certified by the President or designees to be essential to University operations;
- The trip relates directly to University programs including professional development activities and objectives;
- The trip is to a meeting of a professional association or society to deliver a paper, to serve as moderator or group leader, to serve on a panel, or to fulfill obligations as an association or society officer; or
- The trip has as its primary purpose recruitment of faculty or administrative personnel.

Out of Pocket Expenses -- expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability (e.g., a credit card in which the traveler is liable).

Per Diem -- the daily subsistence allowance to cover the cost of lodging, meals and certain incidental expenses authorized under the GSA and Federal per diem rates. The amount varies based on destination of travel.

The payment of a per diem does not require supporting receipts. Per diems are authorized for all international travel; travel meals and incidentals within Alaska, Hawaii, and United States possessions; domestic travel assignments of thirty (30) days or more; and domestic travel assignments that exceed one year (see Appendix D).

For purposes of per diem, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc. Federal per diem rates do not include taxes on lodging, which may be reimbursed separately.

President -- the Chief Executive Officer of the campus.

Primary Agreement -- an agreement between the California State University and an awarded supplier for a specific service or commodity which is the result of a University competitive bid process. The primary agreement is established with the supplier considered to have the best combination of value and service and who obtains the most awarded quality points during the evaluation process. This supplier will be the recommended University supplier for the specific service or commodity type (at participating University locations) for the life of the agreement.

Receipt -- a written acknowledgment of money received. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance, also referred to as an itemized receipt.

Registered Domestic Partner -- A domestic partnership is established when persons meeting the criteria specified by Family Code section **297** file a Declaration of Domestic Partnership (**Form NP/SF DP-1**) with the Secretary of State.

Reporting Period -- the thirty-day period within which a Travel Expense Claim form must be submitted after the end of a trip. Refer to Section IX, A - Reporting Period, for more information.

Residence -- the primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from his/her permanent residence because of official travel away from normal work location, such residence may still be considered permanent if it is unreasonable to expect the employee to move his/her permanent residence to the temporary job location.

Subsistence Expenses -- expenses such as (1) lodging, including taxes and service charges; (2) meals, including taxes and tips; and (3) incidental expenses (see Incidental expenses above).

Substantiated Expenses – generally, a traveler must be able to substantiate claimed expenses by adequate records and/or sufficient evidence corroborating the traveler's own written statement as to the: amount, time and place, business purpose, and name(s) for whom the expense was incurred.

Travel Expenses -- expenses that are ordinary and necessary to accomplish the official business purpose of a trip. Refer to the following sections for a description of travel expenses eligible for reimbursement: Section IV -Transportation Expenses; Section V - Subsistence Expenses; and Section VI -Miscellaneous Travel Expenses.

Travel Status – the period during which a traveler is traveling on official University business.

Valid Driver's License – a driver's license shows that you have been given permission to drive on public roadways. Licenses are valid until the date indicated. A license is not valid if it has been suspended, cancelled or revoked.

Vice President for Business and Financial Affairs - the Chief Financial Officer of the campus.

Workday -- the workday refers to the hours an employee is scheduled for work on any one calendar day or may consist of consecutive hours an employee is scheduled to work over two (2) consecutive calendar days when the scheduled hours cross midnight.

Zero Dollar Reimbursement – All travel must have the related expenses documented in the form of a Travel Expense Claim form, even if the result is a claim that has no balance due to the traveler. These claims are referred to as zero-dollar reimbursements and must be submitted to the University Accounts Payable Office.

Division of BUSINESS & FINANCIAL AFFAIRS
California State University CHANNEL ISLANDS

APPENDIX B -MILEAGE REIMBURSEMENT RATES FOR PRIVATE VEHICLES AND AIRCRAFT

The following mileage reimbursement rates shall be used to reimburse travelers who use a private automobile or aircraft on official University business:

Per Mile

A. Automobiles -- employee-owned/procured (including vans)

Standard Rate - Effective January 1, 2024 .67¢*

B. Travel in connection with move or relocation

Standard Rate - Effective January 1, 2023 .21¢*

C. Automobiles Loaned to the University for assignment

to University employees (including vans) 23.5¢*.

* Standard Rate

D. Aircraft

Standard Rate N/A*

* Mileage rate increase effective January 1, 2023

Subject to Change - IRS Standard Mileage Rate

APPENDIX C – TIPS AND GRATITUTIES

Incidental expenses shall be reimbursed up to the daily total specified in Appendix D and only when travel includes an overnight stay. The University will reimburse reasonable and customary gratuities, generally **up to 20%** of the total expense. The following chart summarizes the applicable reimbursement method for miscellaneous expenses incurred while on travel status.

[1]Tips and gratuities for extended travel or travel outside the contiguous U.S. that are over and above tips reimbursed as part of the per diem are reimbursable if reasonable and incurred while traveling on official University business.

[2]Valet Parking must be pre-approved exception for business reasons by approving authority. Self-Parking or Standard parking should be used.

Description	Type of Expense	Report As
Tips given to hoel staff (such as bellhops, baggae carriers, porters, hotel housekeeers), stewards, and hotel servants i foreign countries.	Incidental Expense	Included as part of the location-based federal per diem rate for meals & incidentals.
Tips for meals.	Incidental Expense	Included as part of the location-based federal per diem rate for meals & incidentals.
Tips given to tai, shuttle service, courtesy transprtation driver, or	Transportation Expense	Actual reasonable cost incurred; included as part of transportation expense.
Tips given to vaet parking attendant	Parking Expense	Actual reasonable cost incurred; included as part of parking fee.

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CHANNEL ISLANDS
California State University

APPENDIX D- LODGING LIMITS

The following chart summarizes the maximum rates authorized for lodging incurred while on travel status:

Length of Trave	48 Contiguous United Sates	Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and US Possessions	International
Less than 24 Hurs	Actual lodging not to exceed $333/night	Actual lodging not to exceed $333/night	Location-based federal per diem rate
Less than 30 Dys	Actual lodging not to exceed $333/night	Actual lodging not to exceed $333/night	Location-based federal per diem rate
30 Days or Moe	• Authorized per diem allowance based on estimate of actual daily expenses; • Not to exceed the applicable location-based federal per diem rate	• Authorized per diem allowance based on estimate of actual daily expenses; • Not to exceed the applicable location-based federal per diem rate	• Authorized per diem allowance based on estimate of actual daily expenses; • Not to exceed the applicable location-based federal per diem rate
In Excess of On Year	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate

1 Travel within the 48 contiguous United States.
2 Lodging expenses supported by a receipt up to the maximum lodging rate are reimbursable.
3 Travel within Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and possessions of the United States.
4 Use per diem rate for appropriate geographic area.

U.S. Department of Travel Management Office (DTMO) http://www.defensetravel.dod.mil/site/perdiemCalc.cfm

APPENDIX E – M&IE Reimbursement Limits

The following chart summarizes the maximum rates authorized for M&IE incurred while on travel status:

Length of Trave	48 Contiguous United Sates	Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and US Possessions	International
Less than 24 Hurs	No Reimbursement	No Reimbursement	No Reimbursement
Less than 24 Hurs Overnight Stay	75% of the location-based federal per diem rate	75% of the location-based federal per diem rate	75% of the location-based federal per diem rate
Less than 30 Dys	75% of the location-based federal per diem rate on the first and last day of travel. 100% of the location-based federal per diem rate on full days of travel.	75% of the location-based federal per diem rate on the first and last day of travel. 100% of the location-based federal per diem rate on full days of travel.	75% of the location-based federal per diem rate on the first and last day of travel. 100% of the location-based federal per diem rate on full days of travel.
30 Days or Moe	Authorized per diem allowance based on estimate of actual daily expenses. Not to exceed the applicable location-based federal per diem rate.	Authorized per diem allowance based o estimate of actual daily expenses. Not to exceed the applicable location-based federal per diem rate.	Authorized per diem allowance based on estimate of actual daily expenses. Not to exceed the applicable location-based federal per diem rate.
In Excess of On Year	Authorized per diem allowance up to 150% of the applicable 30 days or more per diem rate.	Authorized per diem allowance up to 150% of the applicable 30 days or mor per diem rate.	Authorized per diem allowance up to 150% of the applicable 30 days or more per diem rate.

APPENDIX F - TRAVEL OF LESS THAN TWENTY-FOUR (24) HOURS - MEALS & INCIDENTALS EXPENSE REIMBURSEMENTS

The IRS Taxable Fringe Benefit Guide (“IRS Guide”) states that in order for the reimbursement of meals and incidental expenses (M&IE) to be excludable from a traveler’s income, the individual must be “away from home” in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee’s residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial “sleep or rest.”

Section V, C -Travel of Less Than Twenty-Four (24) Hours, does not allow for the reimbursement of meal expenses for travel of less than twenty-four (24) hours unless the traveler is away from his/her home overnight as supported by a lodging receipt or other evidence explaining why the traveler was unable to obtain a receipt.

The following examples from the IRS Guide illustrate the application of the “overnight rule”:

Example 1: A consulting engineer works with clients in a three-state area by making one-day trips to each client. She frequently leaves home at 6:30 a.m. and does not return until midnight. During the day, she stops in a rest area and closes her eyes for 20 minutes to refresh herself for the drive. She cannot deduct the cost of her meals on these trips because she is not away from home long enough to obtain substantial sleep or rest.

Example 2: An employee is required to travel from Milwaukee to Madison to work on a project. She leaves home at 11:00 a.m. on Monday, with plans to return home the same day. She is unable to complete the project on Monday, so she spends the night in Madison. After completing the project, the next day, she returns to Milwaukee by 10:30 a.m. Even though the employee had not planned to spend the night and is gone for less than twenty-four (24) hours she has met the “away from home” rule because she spent the night away from her tax home on business.

Example 3: An employee is required to travel from Dallas to Houston to work for the day. The employee leaves home at 6:30 A.M. and returns that night at 10:00 P.M. On the trip home the employee stops for dinner and rests in the car for two hours. Even though the employee has been away from home for substantially longer than his/her normal workday, the employee is not considered to be in travel status. Courts have ruled that stopping for a meal or a rest in a car does not meet the substantial "sleep or rest" rule.

Example 4: A government agency supplies office equipment to all agencies within the state. An employee drives a tractor-trailer with equipment from the warehouse in Sacramento to an agency in San Diego. After 10 hours the driver stops and rents a room at a rest stop for a four-hour nap before completing the round trip. Since the driver rented a room in order to sleep, he/she is considered to have met the "sleep and rest" rule. Reimbursements for meals and lodging are not taxable to the employee.

See Appendix J for additional examples and guidelines.

APPENDIX G – Meals Provided as Part of Event

If the trip include meals that are already paid for, such as through a conference registration fee, the provided meals must be deducted from the meals & incidentals per diem rate by using the GSA M&IE Breakdown. For example:

Meals & Incidentals Total[1]	Breakfas	Lunch[2]	Dinner	Incidental Expenses	First & Last Day of Travel[3]
$59.00	$13.00	$15.00	$26.00	$5.00	$44.25

[1] This column lists the full daily amount employees receive for a single calendar day of travel when the day is not the first or last day of travel.
[2] If lunch is provided as part of an event, $15.00 must be deducted from the per diem rate for the day. $59.00 - $15.00 = $44.00 is the reimbursable per diem rate for that day.
[3] This column lists the amount employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

APPENDIX H – M&IE PER DIEM RATE FOR TRAVEL INVOLVING MULTIPLE LOCATIONS

The following guideline is used to determine M&IE per diem rate when a trip involves multiple locations:

- The traveler's per diem is based on the temporary assignment location.
- The traveler is only eligible for 75% of the per diem rate on their first and last day of travel.
- The per diem rate should be reduced when meals are provided as part of the event.

Example: A traveler will be attending a conference in New York City, New York for 3 days and afterwards to Las Vegas, Nevada for another 2-day conference. Dinner is provided on the arrival night at the New York conference. Calculation of the traveler's per diem rate is as follows:

- Locate the per diem rate for New York City, New York on the GSA website. The traveler will claim 75% of the per diem rate on the first day of travel.
- Locate the amount associated with the provided meal by using the M&IE allocation on the GSA website.
- Locate the per diem rate for Las Vegas, Nevada on the GSA website. The traveler will claim 75% of the per diem rate on the last day of travel.

Day	**Per Diem Location**	**Per Diem Amount**	**Total**
First Day	New York	$23.25	$79 x 75%=$59.25 less $36.00 (M&IE Dinner Portion)
Second Day	New York	$79.00	M&IE for the day
Third Day	New York	$79.00	M&IE for the day
Fourth Day	Las Vegas	$69.00	M&IE for the day
Fifth Day	Las Vegas	$51.75	$69.00 x 75%=$51.75
		$302.00	**Total Meal & Incidental Expenses (M&IE)**

APPENDIX I - IRS TAX GROSS UP FORMULA

Under the IRS one-year rule, travel expense reimbursements for assignments that exceed one year must be treated as taxable income. Thus, to compensate for additional federal and state income and applicable employment taxes owed by an employee, the reimbursement rate may be increased *up to 150%* of the applicable federal per diem rate authorized for the location of travel. Refer to Section V. Subsistence Expenses.

Following are two examples of the gross up procedure for a trip of more than one year to X. In both examples, a $91 daily reimbursement rate is assumed to be the final per diem rate. The Gross Up Formula is applied to the $91 daily reimbursement rate as follows: W = Gross Up Amount

Example 1: Salary Subject to Social Security Tax

This example is based on the following assumptions:

- 15% Federal income tax rate plus 5.1% California income tax rate [6% less 15% Federal tax benefit]
- 1.45% Medicare rate
- 6.2% Social Security rate

W = daily reimbursement rate
1 - applicable tax rates

W = $91
1 – 15% -5.1%1.45%
- 6.2%

W = $91
72.25%
W = $125.96 or 138% of the daily reimbursement rate

Example 2: Salary Exceeds Social Security Wage Base

This example is based on the following assumptions:

- 28% Federal income tax rate plus 6.7% California income tax rate [9.3% less 28% Federal tax benefit]
- 1.45% Medicare rate

W = daily reimbursement rate
1 - applicable tax rates

W = $91
1 - .28 -.0670 - .0145

W = $91
.6385
W = $142.53 or 157% of the daily reimbursement rate[1]

[1] The maximum amount reimbursable in this situation would be $136.50 (150%), unless the President grants an exception to the policy.

APPENDIX J - TAXABILITY OF INTERNATIONAL TRAVEL WITH PERSONAL USE

Personal travel combined with international business travel may be subject to tax. The taxable amount depends on how much of the trip outside of the U.S. was personal in nature. For this purpose, the United States includes the 50 states and the District of Columbia.

According to the IRS, there is a taxable event if BOTH of the following conditions are met:
The total period of the trip is longer than one week, *and*
At least **25%** of the trip is personal

Following are two examples of international travel with a personal component.

Example 1: Trip with a Taxable Event
An employee travels to London for 10 days, of which 7 days are business related and 3 days are personal; 70% of the trip is business and 30% is personal.

The traveler is reimbursed for airfare and 7 days of meals and lodging. The other 3 days of meals and lodging are considered personal and are not reimbursed.

Since the trip was longer than one week and at least 25% personal, the employee must be taxed on 30% of the airfare, which is considered personal use under IRS regulations. (Personal Component: 3 days/10 days = 30%)

Example 2: Trip with No Taxable Event
An employee travels to London for 10 days, of which 8 days are business related and 2 days are personal; 80% of the trip is business and 20% is personal.

The traveler is reimbursed for airfare and 8 days of meals and lodging. The other 2 days of meals and lodging are considered personal and are not reimbursed.

The cost of airfare, even though it is reimbursed to the traveler, is not taxable since the personal component is not equal to or greater than 25% of the trip. (Personal Component: 2 days/10 days = 20%)

APPENDIX K - TAXABILITY OF INTERNATIONAL TRAVEL WITH PERSONAL USE

Frequently Asked Questions (FAQ)

Can travelers book AIRBNB, VRBO and alike?
Yes, but requires prior approval, and must adhere to the same requirements listed under Lodging.

What constitutes as "Coach" since many airlines offer other categories (ie: Super Saver, Business Class, etc)?
The cheapest fare may not be appropriate given some airlines restrictions on the cheapest fare such as no baggage carry-on. Traveler should select the most cost-effective fare given the length of trip.

Will the traveler be reimbursed for per diem M&IE if the official travel is less than 24 hours?
No. However, 75% of the per diem M&IE may be allowed if the travel includes an overnight stay as supported by a lodging receipt. See Less Than 24 Hours Travel

What determines a traveler's per diem reimbursement rate?
The traveler's assignment location determines the per diem reimbursement rate.

What per diem reimbursement rate will the traveler receive if a meal(s) is provided or is included in the registration fee?
The per diem M&IE must be adjusted for meals provided by deducting the appropriate amount based on the GSA website.

What allowance will the traveler be paid for M&IE?

	Allowance Is
First Day on Travel Status	75% of the applicable M&IE per diem rate
Subsequent Day on Travel Status	100% of the applicable M&IE per diem rate
Last Day on Travel Status	75% of the applicable M&IE per diem rate

Where does the traveler find the M&IE per diem rates?

Traveling To	Update Frequency	Rates Set by and Link
Continental United Stats	Annually every October 1	General Services Administration
Non-foreign Areas (Alasa, Hawaii, US Possessions)	Annually	Department of Defense, (Per Diem, Travel and Transportation Allowance Committee (PDTATAC)
International	Beginning of each Month	Department of State

What per diem reimbursement rate will the traveler receive if they went to multiple business locations in a single day?
M&IE per diem rates will be based on the location where the traveler spent the night.

Does the traveler need to submit receipts when claiming per diem allowance?

No. Expenses reimbursed using per diem allowance do not require supporting receipts as long as the claim meets other substantiation requirements, including date, place, and business purpose.

What expenses are included in the per diem rate for M&IE?

Meals include expenses for breakfast, lunch, dinner, and related tips and taxes. Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff.

APPENDIX L - WEBSITE REFERENCES & CORRESPONDING FULL SITE ADDRESSES

CSU Channel Islands Accounting Website (Referenced on Pages 26, 27)
http://www.csuci.edu/financial-services/accounting.htm

CSU Channel Islands Financial Services/Accounting Forms (Referenced on Pages 11, 21)
http://www.csuci.edu/financial-services/forms-tutorials.htm

CSU Channel Islands Risk Management Website (Referenced on Pages 10, 24, 25)
http://www.csuci.edu/rm/

CSU Channel Islands Human Resources Guide on "What to Do When an Injury Occurs" (Referenced on Page 26)
http://www.csuci.edu/hr/whattodowhenanaccidentoccurs.htm

IRS Standard Mileage Rates (Referenced on Page 14, Appendix B)
http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates

IRS Form 2106, Employee Business Expenses (Referenced on Page 14)
http://www.irs.gov/pub/irs-pdf/f2106.pdf

U.S. Department of Travel Management Office (DTMO) (Referenced on Pages 30, 31, 32, 33, 34, Appendix D)
http://www.defensetravel.dod.mil/site/perdiemCalc.cfm

State Department's Travel Warning (Referenced on Page 33)
http://travel.state.gov/content/passports/english/alertswarnings.html
https://csyou.calstate.edu/Tools/high-hazard-travel/Pages/default.aspx

Victim's Compensation Application (Referenced on Page 26)
http://www.vcgcb.ca.gov/victims/howtoapply.aspx

CSU MEDEX Travel Assist (Referenced on Page 27)
https://csyou.calstate.edu/employee-resources/benefits/life-insurance/travel-insurance/Pages/default.aspx

U.S. GSA Per diem breakdown for meal adjustments (Referenced on Page 32)
http://aoprals.state.gov/content.asp?content_id=114&menu_id=81

The Conflict of Interest Handbook prepared by the Office of General Counsel (Referenced on Page 5)
http://www.calstate.edu/HrAdm/Policies/coi.shtml

State of California DMV (Referenced on Page 11)
http://www.dmv.ca.gov/portal/dmv/dmv/dl/

Department of General Services, Statewide Travel Management Program (Referenced in Appendix K)
http://www.dgs.ca.gov/travel/Resources/TravelBulletins.aspx

APPENDIX K -CONTRACTED RENTAL CAR COMPANIES

When renting a vehicle, travelers are expected to utilize rental agencies with which the State of California or the University have negotiated contracts that include insurance coverage. **Renting vehicles from a non-contracted vendor is prohibited**, unless vehicles are unavailable from a contracted vendor.

Contracted Rental Agencies per Department of General Services, Travel Management
Bulletin #15-01 – Effective January 1, 2015

Enterprise Rent-A-Car is the primary negotiated car rental company of the University. The rental car agency's University identification number should be given to the agency at the time of rental in order to secure the contract rate and ensure that the vehicle is covered by physical damage insurance.

National Car Rental is the secondary negotiated car rental company of the University. The rental car agency's University identification number should be given to the agency at the time of rental in order to secure the contract rate and ensure that the vehicle is covered by physical damage insurance. **National Car Rental is used primarily for out-of-state and international travel and locations where Enterprise is not available.**

ZIPCAR is available as a service on campus for local use

Campus Instructions related to car rental through contracted companies:

CSU Channel Islands Procurement Enterprise/National Rentals
http://www.csuci.edu/procurement/enterprise-rent-a-car-guidelines.htm

Enterprise/National University identification numbers and instructions
Z:\Enterprise Rental Codes

Zipcar Information
http://www.csuci.edu/publicsafety/parking/zipcar.htm