POLICY HIGHLIGHTS -- Business and Travel Expense

A. GENERAL POLICY AND COMPLIANCE MATTERS

- Compliance with IRS Accountable Plan regulations ensures that expenses are actual, reasonable, substantiated, and accounted for appropriately and in a timely manner
- Expense documentation must address the questions of who, what, where, when, and why
- Expense reports and advances/excess reimbursements are to be reconciled within 30 days of incurring expense or return from trip; if not addressed within 60 days expense becomes taxable income to the employee, per IRS regulations
- Cash advances are meant to cover expenses that cannot be charged to the corporate card and can be obtained through the corporate card with prior arrangements with the Travel Expense Service Manager. If an employee does not have a corporate card, one should be requested at least fifteen days before it is needed (refer to Travel Management webpage)
- While receipts are strongly encouraged for all purchases, purchases on the university credit card in amounts less than $25 do not require receipts. All purchases made with sponsored project and faculty research funds, regardless of dollar amount, require receipts
- Unallowable and non-reimbursable expenses must be segregated on expense reports
- TNS is exempt from NYS sales tax; to receive this exemption for university purchases in NYS the university's exemption certificate (ST 119.1) must be presented to vendors
- Corporate cards and purchase requisitions are acceptable payment methods; personal funds should only be used in the rare instance when these other payment methods are not possible
- In cases where there is a discrepancy between this policy and a department, granting agency, or donor policy, the more restrictive policy applies
- All expense reports for employees (including student workers) should be submitted through the Concur online system; paper expense report forms are no longer being accepted from employees
- The university does not authorize per diems unless they are for sponsored projects and then only if allowed by the funder and included in the project budget

B. BUSINESS TRAVEL: TRANSPORTATION AND LODGING

- Transportation and lodging arrangements should be booked using Concur or the university’s travel management company and should be made using the most cost effective option
- The university does not reimburse for frequent flier miles or other travel rewards redeemed
- Expenses related to upgrades, changes to travel plans, or indirect routes are considered personal expenses and the responsibility of the traveler
- If travel exceeds one week, the IRS requires evidence that business activities constitute at least 75 percent of the total time away from home
- All multi-leg, group requests, or complicated itineraries should be booked directly with university’s travel management company. Travel requests partially paid with university credit cards and with personal cards (for personal costs such as upgrades, fares for nonemployees, itinerary charges, and other travel expenses not covered by the university) should also be made directly with the university’s travel management company
- For sponsored projects, employees must book air transportation in accordance with the Fly America Act
### Car service/taxi in NYC
- Should only be used on rare occasions for non-routine business travel, with prior approval from supervisor.
- When using personal vehicles for business travel, reimbursement may be provided at the federal standard mileage rate for actual mileage incurred or actual cost of fuel. Insurance coverage must be in effect.
- Employees are expected to take advantage of complimentary ground transport or shuttles whenever available.

### C. MEALS
- The university will cover the **actual and reasonable cost of a business meal**. Costs exceeding a reasonable threshold will be the responsibility of the employee.
- Per university catering guidelines, **university catering** must be used for business meals taking place on campus.
- A ‘business meal’ includes at least one external party in attendance. In rare instances when on-campus meetings, without an external party, have to be scheduled during meal times and a meal break cannot reasonably be included or if a meeting has to be scheduled outside of work hours, the university will cover the cost of appropriate refreshments, with supplemental approval.
- Employees are expected to take advantage of complimentary meals offered at business events.

### D. BUSINESS ENTERTAINMENT EXPENSES
- **Entertainment expenses** may not be charged to sponsored projects.
- **Entertainment expenses** in excess of $500 requires supplemental approval.
- **Business justification and guest lists** are required with the submission of expense reports.
- The “front page test”, budgetary constraints, and fair and consistent treatment across employees should be considered before incurring any business entertainment expense.
- University funds may not be used to cover the **cost of celebrating** individual or personal occasions (e.g., showers for the birth or adoption of a baby, engagements, weddings, etc.).

### E. GIFTS
- Gifts using university funds must be **non-cash “de minimus” gifts** (less than $100).
- University funds cannot be used for gifts of cash or cash equivalents, gift cards, or other stored value cards.
- Gifts exceeding the $100 threshold require supplemental approval and are taxable to the recipient.

### F. OTHER GOOD AND SERVICES
- Under no circumstances are employees’ personal funds or university credit cards to be used for payments of independent contractors and consultants. All such payments are required to go through proper university channels, be preapproved by IC Compliance and payments to be processed through Accounts Payable.
- All purchases of furniture and equipment become the property of the university and departments are responsible for tracking and safeguarding these assets. **All purchases should be made in accordance with the Purchasing furniture and equipment policy and procedure.**