

# 1 Travel - Reimbursement

2 Effective: Moved to Policy Library from UPM 8.3(1)

3 Reviewed and Updated: May 17, 2021

4 Contact: [Controller's Department](#)

## 5 Introduction

6 This policy covers the reimbursement of university travel-related expenses.

## 7 Policy Statement

8 The university will reimburse the traveler for the reasonable costs of travel incurred on university  
9 business. This policy will apply to all colleges and units of the university. The policy will be  
10 consistently enforced across the enterprise and applies to travel paid from all university funding  
11 sources except the Ames Laboratory.

## 12 Expense Reports

13 Travel expense reports must be submitted within 120 days of the trip end date. Travel expenses  
14 reimbursed after 120 days will be recorded as taxable payments to the employee.

15 Receipts are not required for allowable expenses less than \$75 on travel expense reports, except as  
16 otherwise required for special circumstances such as group meals. Receipts are required for all  
17 lodging expenses regardless of dollar amount.

## 18 Discrepancies

19 If a Travel and Hospitality (T&H) card is used, the difference between the actual charges on the card  
20 and the allowed travel expenses would need to be reconciled on the travel expense report. If the  
21 traveler's T&H card charges exceeded the allowed travel expenses, discrepancies will be deducted  
22 from any personally paid reimbursable amounts. Any remaining balances will be charged to the  
23 traveler's U-bill.

## 24 Lodging – Domestic

25 Travel within the 50 United States plus Puerto Rico, Guam and the U.S. Virgin Islands is considered  
26 domestic travel. All other travel is foreign. Registration with the Office of Risk Management is  
27 required for all foreign travel and travel to all U.S. territories. See Resources below for  
28 the International Travel Registration Policy.

29 The U.S. General Services Administration (GSA) has established lodging per diem rates for  
30 domestic travel, excluding Hawaii, Alaska, and other U.S. territories and possessions, and these  
31 rates are subject to change on a monthly basis. Per diem rates for lodging within the state of Iowa  
32 can be found in the Summary of Allowable Expenses (see Resources, below). A traveler may claim  
33 lodging reimbursement if lodging was required. The amount of reimbursement equals the lesser of  
34 the stated lodging per diem for the appropriate location or the actual cost of lodging. Exceptions for  
35 lodging exceeding published per diem rates may be granted based on travel guidance developed by  
36 the Controller's office and appropriate documentation.

## 37 Meals and Incidentals – Both Domestic and Foreign Travel

38 Travelers will be reimbursed on a per diem basis for the meals and incidentals subject to limits as  
39 established by GSA (General Services Administration for domestic rates excluding the state of Iowa,  
40 the U.S. Department of Defense for Hawaii, Alaska and other US territories and possessions; and  
41 the U.S. Department of State for foreign destinations) Per diem rates for travel within the state of  
42 Iowa will be established by Iowa State University. See the Summary of Allowable Expenses in the

43 Resources, below. Meal reimbursements will also be subject to limitations based on travel days, time  
 44 in travel status per day, and whether a meal was included in conference registration, paid as part of  
 45 a group meal, or otherwise provided. Meal limitations for partial day travel were established by the  
 46 Board of Regents as follows:

- 47 • Breakfast 20%
- 48 • Lunch 30%
- 49 • Dinner 50%

50 The traveler must be in travel status from 7:30 a.m. through 8:00 a.m. to claim breakfast, noon  
 51 through 1:00 p.m. to claim lunch, and 5:30 p.m. through 6:30 p.m. to claim dinner. The traveler will  
 52 be required to submit a conference agenda to assist in verification of the meals.

53 **EXAMPLE:**

Travel to Washington DC in February 2020 submitted for reimbursement					
FY 2020 February Per Diem Rate for Washington DC per GSA:					
Lodging \$184.00					
Meals \$71.00					
incidentals \$5.00					
	Meals Per Diem	Lodging	Incidentals	Total Reimbursed	Comments
Day 1: Travel day left at 11 am no meals paid for by conference	\$56.80	\$184.00	\$5.00	\$245.80	\$71 meal per diem reduced by 20% since the traveler left after breakfast
Day 2: Conference paid for all three meals	\$0.00	\$184.00	\$5.00	\$189.00	\$71 meal per diem reduced by 100% due to conference meals
Day 3: Conference paid for Breakfast and Lunch	\$35.50	\$184.00	\$5.00	\$224.50	\$71 meal per diem reduced by 50% due to conference meals
Day 4: Conference ends at Noon only Breakfast provided. Arrived home at 4:00 pm	\$21.30	\$0.00	\$0.00	\$21.30	\$71 meal per diem reduced by 70% due to conference meals and travel ending before dinner
<b>Total Reimbursed</b>				<b>\$680.60</b>	

54

55 When the traveler is not in overnight travel status, meals reimbursed are required to be reported as  
 56 taxable income, unless the primary purpose of the meal was to discuss university business with a  
 57 client. The reimbursement documentation must explain that purpose.

58 **Alcohol**

59 Costs of alcohol cannot be reimbursed, except on Agency funds or General Support ISU Foundation  
 60 funds.

61

62 **Mileage**

63 There are two mileage reimbursement rates: the default mileage rate and the higher mileage rate  
64 (IRS standard rate). For current rates, see the Summary of Allowable Travel Expenses in the  
65 Resources, below. Travelers can be reimbursed at the higher rate only if:

- 66 1. the round-trip is less than 100 miles;
- 67 2. the traveler is permanently based off-campus
- 68 3. the round-trip is 100 miles or more but the traveler was unable to reserve a vehicle from  
69 Transportation Services;
- 70 4. if the traveler is not an ISU employee or student; or
- 71 5. the round-trip is 100 miles or more to or from a designated airport (Omaha International  
72 Airport, Kansas City International Airport, or Minneapolis-St. Paul International Airport) for  
73 the purpose of obtaining a lower-cost flight and combined airfare and mileage costs are less  
74 expensive than airfare and mileage costs from flying out of the Des Moines International  
75 Airport..

76 Personal expenses, such as repairs to a personal vehicle used for university travel, will be the sole  
77 responsibility of the traveler, even if damage occurred while on university business.

78 When a traveler chooses to drive rather than to fly, reimbursement will be the lower of actual driving  
79 costs or projected flying costs.

80 Comparison documentation must be provided to justify the decision to drive when mileage exceeds  
81 400 miles one-way or 800 miles round trip. Driving costs to be considered include round trip default  
82 mileage rate, tolls, parking, and extra meals and hotel charges en route. Projected flying costs may  
83 include an airline ticket quote from a contracted travel agency, a \$25.00 service fee from the  
84 contracted travel agency, round trip mileage to the Des Moines airport at the higher mileage rate,  
85 estimated parking at the Des Moines airport, and either shuttle transportation or car rental.

86 **Non-reimbursable**

87 Expenses of a personal nature will be the sole responsibility of the traveler. Examples of personal  
88 expenses include, but are not limited to: childcare, pet boarding, in-room movies, and personal  
89 grooming.

90 Flight insurance will not be reimbursed, as coverage already exists for employees on university  
91 business when purchased through ISU's contracted agency.

92 **Combining Personal and Business Travel**

93 When personal and business travel are combined, expenses must be well documented and may not  
94 exceed the lowest available cost of travel on the direct or uninterrupted route. If the traveler uses an  
95 indirect route or interrupts travel by direct route for personal convenience, any additional expenses  
96 incurred will be the sole responsibility of the traveler. Additional costs incurred by spouses or family  
97 members will be the sole responsibility of the traveler.

98 No reimbursement can be made for a traveler staying at the residences of friends or relatives.  
99 Similarly, if a traveler stays with friends or relatives and then thanks them with gifts or meals, these  
100 expenses will be the sole responsibility of the traveler.

101

## 102 Resources

### 103 Links

- 104 • [Controller's Department Travel Information](#)
- 105 • [Summary of Allowable Expenses](#)
- 106 • [Unallowable Travel Expenses](#)
- 107 • [FAQ – Air Travel](#)
- 108 • [FAQ – Lodging](#)
- 109 • [FAQ – Meals](#)
- 110 • [FAQ – Mileage](#)
- 111 • [FAQ – Miscellaneous Expenses](#)
- 112 • [FAQ - Travel Advances](#)
- 113 • [Travel – Authorization and Funding](#)
- 114 • [Travel – Airfare](#)
- 115 • [Travel – Foreign](#)
- 116 • [Travel – Student Organizations](#)
- 117 • [Transportation Services](#)
- 118 • [International Travel Registration Policy](#)
- 119