Rationale

As an institution of higher education, the University of Texas at Dallas is committed to complying with all applicable federal and state laws, regulations, UT System policies and Regent’s Rules pertaining to travel and travel-related expenses. Being good stewards of monies received through state appropriations, grants, tuition and other funding sources, obligates us to use these resources responsibly and in a manner consistent with our Standards of Conduct guidebook. For these reasons, it is important for traveler and travel coordinator alike to have a good understanding of rules governing travel and to exercise good judgment when using University funds.

Information contained within this resource document attempts to provide the reader with general guidelines based upon rules set forth by the Internal Revenue Services, Texas Comptroller’s office and other governing authorities. For more details, please consult the policies contained within the UT Dallas Handbook of Operating Procedures.
Resource Guide Topics

Airfare
Alcoholic Beverages
Business Entertainment
Conferences
Foreign Travel
Hotel and Lodging Expenses
Local Meetings, Conferences & Same-Day Travel
Meals
Mileage
Parking and Tolls
Personal Travel Linked to Business Travel
Relocation Expenses
Taxis, Shuttles, and Limousines
University-Sponsored Events
Vehicle Rentals
Airfare

Airfare must be arranged for and purchased through the travel management tool, through the contracted travel agencies Corporate Travel Planners (CTP) and Anthony Travel, or through the online Concur booking tool. Approval by the traveler’s reports-to manager is required prior to ticketing.

Acceptable payment methods include:

- The university’s central billing account – through the authorized travel agencies or Concur – must be used for the prepayment of airfare.¹

Other important guidelines

- Coach class is required for domestic travel.
- The Fly America (Open Skies) Act requires travel on U.S.-based airlines for business travel funded by federal grants.
- Airline ancillary fees and charges not required for the completion of business travel charges will not normally be reimbursed. These fees include, but are not limited to, seating preferences and early check-in.²
- The baggage fee for the first checked bag is reimbursable. Fees for additional bags or oversized/overweight bags will not be reimbursed unless there is a valid business purpose. A receipt is required for reimbursement.
- Any ticket change, either before or during travel, should be arranged through the contracted travel agency if possible. Fees associated with ticket changes are not reimbursable unless the ticket change is required as part of the traveler’s job duties.

¹ Traveler’s personal credit card may be used to purchase airfare related items beyond the basic airfare charges.
² An exception may be allowed for travel on Southwest Airlines and the applicable “early bird check-in” fee.
A traveler will not be reimbursed for any alcoholic beverages purchased separately or with a meal.

For a business entertainment event, the Special Events Risk Assessment form must be completed, submitted, and approved by the Office of Administration prior to the event.

See Alcoholic Beverage Policy.

Reasonable expenses for alcoholic beverages are allowed with business entertainment meals and events. However, alcoholic beverages are not allowed to be reimbursed when not associated with business entertainment.

When alcohol is served as part of a business entertainment function, a person licensed to serve alcohol must provide and serve the alcohol to the attendees. This rule applies for all business entertainment activities, whether at a restaurant, hotel, or in an employee’s home. It is not acceptable for the employee to purchase alcohol from a store and make it available to guests when a licensed bartender is not present at the event.

See next section, Business Entertainment Expenses.
Business Entertainment

All receipts submitted for reimbursement must be itemized. For reimbursement to be made for the business entertainment event there must be a specific business purpose clearly demonstrating a benefit to the University and its mission. Please see the Entertainment and Official Occasions Policy for more information.

Off-campus events are reimbursable as follows:

- Business meals with 2 or more university employees, and no outside guest, may be reimbursed if the meal or light refreshment is an integral part of the meeting, and not a matter of personal convenience, and could not be scheduled during regular business hours. Social lunches between employees are not reimbursable.
- When only UTD employees are present (e.g., employee relations, mentorship, recruitment, and conferences), reimbursement is only allowable when a supervisor is a host, and reimbursement is only for the guests, not the supervisor.
- When non-UTD employees are present, full reimbursement is allowed only when they are the principal rationale for the activity (e.g., recruitment, donor cultivation, information transfers, etc.).
- Reimbursement for UTD spouses will only be allowed if non-UTD spouses are present, unless for a reception, development, or distinguished visitor/lecturer.
- At the Dean’s level and above, when the purpose is recruitment of a candidate for a position or a full professor, reimbursement will include the Dean’s spouse even when there are no non-UTD spouses present.

Allowable Fund Groups

Designated Funds (Alcoholic purchases not allowed on any accounts that include student fees. Event must support student activities.)

Gift Funds

Sponsored Research Funds (See details on charging meals to Federal and State Grant funds)

 Auxiliary Funds (Alcoholic purchases are not allowed on any accounts that include student fees or funds under the control of Intercollegiate Athletics. Activity must support a specific program.)

Meal Reimbursement Limits

Breakfast (meals before 9 a.m.): $20/person for breakfast
Lunch (meals before 6 p.m.): $45/person for lunch
Dinner (meals after 6 p.m.): $95/person for dinner
The maximum allowable is after tax and tip, and gratuity is limited to 20%.

3 This is not equivalent to the GSA domestic maximum per diem meal rate.
Conferences

Registration fees for approved travel may be pre-paid via Purchasing Card. Registration fees paid by employees in advance or at the time of registration are reimbursable after the conference with the appropriate documentation. The document must clearly demonstrate that payment has been made.

**What if I'm not able to attend a conference for which registration was paid in advance?**

The first step is to attempt to obtain a refund from the conference organizers. If that is not possible, reimbursement to the employee only will be made in the case of a documented emergency.

**Note:** Conference hotel rates are not subject to the lodging **per diem** as long as a standard room is booked.

**Expenses allowed for conferences**
- Registration fees
- Meals (only if not provided by conference registration fee)
- Lodging
- Phone calls for official business
- Gasoline for rental or state-owned vehicles
- Mileage for personal vehicles
- Parking fees
- Toll charges
- Copies, mail, or shipping charges for official business
- Foreign Travel: passport or visa charges, departure taxes, inoculations, etc.
- Currency exchange fees

**Expenses not allowed for conferences**
- Excess baggage charges for personal belongings
- Cleaning or laundry expenses
- Entertainment expenses (unless approved Business Entertainment Expense)

Also see sections on Meals and Local Meetings, Conferences and Same Day Travel.
Foreign Travel

Regardless of the source of funding, all foreign travel requires advance approval from the Office of International Education (OIE). Travel requests to destinations listed on the U.S. State Department website require additional review and approval by the OIE. Approvals must be obtained before reservations are ticketed.

All foreign travel must be registered with International SOS, a comprehensive medical and security response organization that provides international assistance services. Travel booked through the contracted travel agencies is automatically registered with ISOS. Host-paid travel and travel for family members who are accompanying an Institution employee should be registered with ISOS using the membership number for the Institution, 11BSGCo00037.

Other Useful Travel Information

The Fly America (Open Skies) Act requires travel on U.S.-based airlines for business travel funded by federal grants.

OANDA (currency conversion): http://www.oanda.com/currency/average

Office of Research Export Controls Information

Office of International Education (OIE) Foreign Travel Protocol
Hotel and Lodging Expenses

Itemized lodging receipts must be in the traveler's name for the traveler to be reimbursed.

Travelers may receive reimbursement for business-related travel expenses incurred one day prior to and one date after the event date(s).

Hotel expenses should not exceed the stated per diem for your destination unless pre-approved by the Assistant Vice President of Procurement Management. Conference hotel rates are not subject to the lodging per diem as long as a standard room is booked.

Expenses allowed for hotel and lodging
- Mandatory fees
- Internet fees for business use

Expenses not allowed for hotel and lodging
- Movies, laundry
- Alcoholic Beverages

Direct billing is only available with pre-approved local hotels stated on the Hotel Reference Sheet. Please make sure the Local Hotel Direct Bill Request is completed prior to the hotel stay.

Other Useful Travel Information

GSA website Domestic Maximum Per Diem Rates: http://www.gsa.gov/portal/category/10471
Local Meetings, Conferences & Same-Day Travel

When an overnight stay is not included as part of business travel, meals are not reimbursable, but transportation costs such as airfare, car rental or personal vehicle mileage are allowed.

Travel expenses, such as mileage, parking fees, and meals are not reimbursable for employees traveling for business between buildings on the same campus.

**Expenses allowed for same day travel**

Airfare, car rental, personal vehicle mileage to/from headquarter address, registration fees, parking and tolls

**Expenses not allowed for same day travel**

Meals and lodging/hotel
Meals

Travelers should claim reimbursement for actual meal expenses incurred up to the per diem rate for their travel destination. If a meal is provided by the conference or host, there should be no reimbursement requested for that meal.

Alcohol is not reimbursable for university travelers.

Also see section on Business Entertainment.

Other Useful Travel Information

GSA website Domestic Maximum Per Diem Rates: http://www.gsa.gov/portal/category/10471

U.S. Department of State Foreign Maximum Per Diem Rates: http://aoprals.state.gov/web920/per_diem.asp
Current mileage rate

UT Dallas reimburses mileage at a rate of $0.50/mile (This rate is subject to change).

In-state mileage

Mileage for employee travel can be calculated to/from the employees': home, headquarters, and other locations depending on travel circumstances.

Mileage will be reimbursed based on the shortest route calculated by MapQuest, Google Maps, or a similar tool.

The University will reimburse mileage for one trip each way to and from airports in headquarter cities.

Out-of-state mileage versus Airfare comparison

Out-of-state mileage reimbursement amount will be determined based on the lesser of economic comparison of lowest airfare expense associated with the destination and the actual mileage to and from the out-of-state destination. The lowest airfare comparison must come from the contracted travel agencies.
Parking and Tolls

Parking

Airport, hotel, and public parking expenses are reimbursable.

Employees cannot be reimbursed for on-campus parking expenses in their headquarter city.

Tolls

Toll expenses incurred for business purposes are reimbursable with a receipt or toll tag statement with business tolls highlighted.
Personal Travel Linked to Business Travel

Combining business travel and personal travel must be pre-approved through the travel authorization process.

Reimbursable transportation and lodging expenses should correspond with the expenses of a round trip to the designated area of official business. Price quote comparison must be obtained from the contracted travel agencies.

Reimbursement will be made only for the time during which official business is conducted.

Personal expenses for airfare, car rental, or other direct-billed items cannot be charged to University direct bill accounts or university travel cards.
Relocation Expenses

Relocation Reimbursement

Original receipts are required, and only accepted, in the name of the employee. Travel rates related to the final relocation of a new employee are limited to actual costs, not to exceed the travel rates for state employees.

Non-Taxable Reimbursement

Qualified Moving Expenses are reimbursed as non-taxable and taxes are not withheld. The amount reimbursed as Non-Taxable is reported on the employee’s Form W2.

Expenses allowed for Relocation Expenses

Reimbursement is limited to reasonable expenses for household goods, family personal effects and professional possessions to be used in employment with the University.

Expenses not allowed for Relocation Expenses

Pets, livestock, trailers, building materials, automobiles, maid service, childcare, art collections, wine cellars, antique cars, etc.

Other Useful Travel Information

IRS – Moving Expense Information
**Taxis, Shuttles, Limousines and Public Transportation**

**Taxis**

For traveling employees, taxi fares are reimbursable with a receipt in the following instances:

- To/From the airport
- Between the hotel and the meeting location

Taxi fares incurred for meetings held in the city of the employee's standard work location are not reimbursable. This list shows DFW Airport approved cab companies.

**Shuttles**

Shuttle costs incurred to/from the airport, or between the hotel and meeting locations are reimbursable to employees while traveling.

**Limos/car service**

The cost of limousine transportation may be reimbursed only if it is the lowest cost transportation available; documentation is required.

**Public Transportation**

For out of state travel, the cost of subway, bus or other relevant public transportation will be reimbursed to the employee with appropriate receipts.
University-sponsored events differ from meal reimbursements due to the fact that meals are associated with travel while University-sponsored events may take place in the employee’s headquarter city.

For an expense to be reimbursable there must be a specific business purpose for the event that benefits the University and our mission.

The Special Events Risk Assessment form should be completed and submitted to the Office of Administration. To serve or consume alcohol at the university-sponsored event, this Special Events Risk Assessment must be submitted at least 10 days prior to the event.

Also see section on Alcoholic Beverages and Business Entertainment.
The UT System contracts for vehicle rentals. The UT System rates for the rentals include a collision damage waiver or a loss damage waiver.

Current contracted agencies are: Avis, Budget, Enterprise, Hertz, and National.

Allowable vehicle types range from compact or economy up to a full-size vehicle.

**Expenses allowed for Vehicle Rentals**
- All applicable taxes and mandatory charges
- Fuel purchase options
- Actual gasoline expenses (receipts required)
- Toll reimbursement (receipts or toll tag print out required)

**Expenses not allowed for Vehicle Rentals**
- Liability insurance supplements
- Personal accident insurance
- Safe trip insurance
- Personal effects insurance
- Ski racks
- Additional driver charges
- Parking violations or moving citations
Regulatory Guidance References

State of Texas Travel Regulations Act

Rules and Regulations of UT System Board of Regents

State Comptroller of Public Accounts (Travel Act)

Internal Revenue Service (IRC Rule 162 and various rules)

U.S. General Services Administration (GSA)