



TEACHERS COLLEGE
COLUMBIA UNIVERSITY

EMPLOYEE TRAVEL AND BUSINESS EXPENSE
REIMBURSEMENT POLICY AND PROCEDURES

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I. PURPOSE

This policy promotes the proper stewardship of College funds by providing general guidelines for the appropriate and legal uses of TC funds in support of the College's mission. The College receives, from a variety of sources, funds that carry with them fiduciary responsibilities. Inherent in these responsibilities is the requirement to operate the institution under guidance set forth by the Trustees, to follow Generally Accepted Accounting Principles (GAAP), and to comply with all federal stated and local rules and regulations. However, guidelines should not replace judgment, interpretation and analysis of individual situations.

This policy defines the business expenses which the College will reimburse individuals. All other purchases should be made in conjunction with the College's Purchasing Office.

II. POLICY AND AUTHORITY

It is the policy of Teachers College, Columbia University (the College) to reimburse its faculty and staff for reasonable and proper expenses incurred in performance of their duties as employees of the College. An individual working for the College should neither gain nor lose personally because he or she has incurred reasonable business expenses.

The Internal Revenue Code requires reimbursable expenditures to be supported by adequate records which clearly establish that they are (1) ordinary and necessary, (2) reasonable in amount, and (3) incurred for a valid business purpose.

In order for expenses to be reimbursed by the College, the expenses must be incurred for College business and meet the documentation standards set forth herein. This applies to any and all College funds, including but not limited to departmental budgets, discretionary funds, government or private grants or contracts, and local enterprises.

The College reserves the right to amend or revise policies and procedures as the need arises.

III. APPLICABILITY

This policy and these procedures apply to every individual who incurs, reviews, or approves travel and business expenses on behalf of the College, regardless of funding source. Departments may elect to impose stricter controls over travel and business expenditures than those required by this policy.

Sponsored Projects: If travel and/or business expenses are being charged to a sponsored project whose terms are more restrictive than those of the College, then the terms of the grant or contract apply. Conversely, if the terms imposed by grants, contracts, or departments are more lenient than those of the College then the College's policy applies.

<http://www.tc.columbia.edu/controller/accounting-cash-investment-services/frequently-used-account-numbers/>

IV. ACCOUNT CLASSIFICATION OF EXPENSES

Reimbursable expenses should be charged to the appropriate expense account number (i.e., 7311 – Travel; 7322- Conference Meetings and Other Related Expenses; 7633 – Professional Development, etc.). A Chart of Accounts may be obtained from the Office of the Controller website. The most frequently used account numbers can be found on:

V. BUSINESS TRAVEL AND RELATED EXPENSES

A. OVERVIEW

Teachers College will reimburse reasonable and necessary travel expenses incurred for authorized Teachers College travel. Consistent application of this policy will:

- ensure clear and consistent understanding of the rules by which travel reimbursement will be provided, thereby providing the best service and expedient reimbursement to travelers;
- ensure that reimbursement is fair and equitable to both the traveler and Teachers College; and
- ensure compliance with federal regulations and sponsor requirements.

B. GENERAL CONSIDERATIONS

Before travel arrangements are made, the traveler should:

- determine if the potential benefits of the trip justify its time and expense after considering cost-effective alternatives, such as video or teleconferencing;
- obtain appropriate approval to take the trip;
- familiarize himself/herself with the College's requirements for documentation and other reimbursement issues before traveling; and
- if travel is in connection with a sponsored project, the traveler should familiarize himself/herself with any applicable sponsor requirements, as they may be more restrictive than the College's.

The Controller's Office is responsible for ensuring compliance with travel policies, procedures, and expenditures. The Office of Grants and Contracts Accounting determines which travel expenditures are reimbursable under a particular grant or contract.

Reimbursements will be for the lowest reasonable cost of travel given the particular circumstances. No portion of costs associated with personal travel will be paid by Teachers College.

C. TAX EXEMPTION

The College is registered as a 501c (3) tax exempt organization with the Internal Revenue Service and has tax exempt status in the states of New York and several other states for sales tax purposes. Employees must use the Tax Exemption Certificates (available from the Controller's Office or the Purchasing Department) when working with vendors, so that no sales tax is charged on purchases.

D. FOREIGN TRAVEL AND ADVISORIES

If you are traveling to a foreign or remote location, it is required that you contact the Risk Manager at 212-678-3482 for guidance prior to travel as it is related to insurance coverage, and evacuation assistance.

When submitting requests for travel pre-approval, Project Directors should be aware of their sponsor's regulations regarding foreign travel. It is important to note that many sponsoring agencies have budget or other considerations and notification requirements regarding foreign travel, and most sponsors do not allow travel on a non-U.S. flag carrier (airline), regardless of cost savings.

See OMB Federal Register, Uniform Guidance Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, for rules pertaining to costs allocable to federally sponsored programs.

When calculating expenses for foreign travel, the exchange rate available during the period of travel should be used, rather than the exchange rate at the time when reimbursement is requested.

E. PREFERRED TRAVEL AGENCY

As an affiliate of Columbia University, Teachers College has access to Columbia University's travel service agreement to be utilized when traveling for airfare, hotels, rental cars, etc.

Travelers may call one of the designated travel agencies (see list below) and identify themselves as a Teachers College, Columbia University traveler, and ask for any special University negotiated rates or discounts. If you are already aware of a special conference or "consolidator" airfare or hotel accommodations, be sure to advise the agency of airline/hotel or other particulars.

Preferred Travel Agencies

<u>Name</u>	<u>Phone</u>	<u>Website</u>
First in Service Travel Ltd	(212) 398-6555	no website, email: antonio@firstinservice.com
Functions Travel	(212) 663-4718	no website, email: functionny@aol.com

As contracted benefits and preferred agencies may change, please check the [Columbia University Travel Portal](#) for the most up-to-date information. A Columbia Unix ID and password are needed to view this secure, printable webpage.

VI. TYPES OF TRAVEL EXPENSES

A. TRANSPORTATION

The following segments of this document outline the College's expectation of prospective travelers regarding modes of travel.

1. Air Travel

Assuming reasonable accommodations for personal convenience and safety, travelers must book the lowest-priced fare available for both domestic and foreign travel, regardless of funding source. Typically, lowest-price fare is coach or a lower classification. Cost in excess of the lowest-priced fare may not be paid by the College. If a traveler chooses an upgrade over the lowest-priced fare, it is the responsibility of that individual to pay the difference between the lowest-priced fare available and the upgrade amount.

- a. When possible, reservations should be made as far in advance as needed to take advantage of advance purchase discounts. This is often one month in advance.
- b. Teachers College will not reimburse for the value of frequent flyer miles used for travel.
- c. If travel is charged to a federally funded project, all flights must be in accordance with federal travel guidelines.
- d. Airline tickets are often non-refundable. The traveler is responsible for analyzing the cost and risks associated with this type of ticket. The traveler should weigh the risk of not using the ticket against the benefit of the reduced cost of the ticket.
- e. If a trip is canceled for reasons beyond the control of the traveler, the College will pay for costs expended to date.
- f. Flights lasting more than 5 continuous hours may be upgraded to business class, unless it is being charged to a grant.

2. Airport Buses, Shuttles, Car Service and Taxis

Travelers should use the most cost-efficient means of travel to and from airports, with due consideration for reasonable personal convenience and safety.

Travelers should use complimentary shuttle service to and from the airport if provided by hotels or conferences. Lacking such service, travelers should use regularly scheduled buses, taxis or other standard transportation between airports and hotels. Auto rentals should be considered only in the absence of less expensive modes of transportation providing reasonable convenience.

3. Automobile Expenses

Personal Automobile Expenses

- a. Usage Guidelines for Personal Vehicles
 - i. Employees may use their personal car for business purposes if it is less expensive than renting a car, taking a taxi or bus, using alternate transportation, or to save time.
 - ii. Personal vehicles used for Teachers College business should be adequately insured for public liability insurance protection. Travelers are responsible for insuring their own vehicles. Travelers will not be reimbursed by Teachers College for collision losses that occur during business use of a personal vehicle. In the event of an accident, the owner's personal insurance provides coverage and the owner is personally responsible for any deductible payable. Teachers College does **not** provide any coverage for comprehensive or collision for personal vehicles used on business.
 - iii. Carpooling is encouraged.
 - iv. A traveler who elects to drive to a location with available air service will be reimbursed the lesser of: (a) the amount using the rules for reimbursement indicated in the Mileage Reimbursement section below, or (b) the sum of the lowest available airfare plus the cost of transportation to and from the airport. Additional costs of lodging and meals during the period of travel in excess of reasonable equivalent air transport will not be reimbursed.
 - v. The College does not reimburse for travel between a personal residence and the employee's regular work location on a normal work day.

b. Mileage Reimbursement

- i. If a traveler uses his or her own personal vehicle on a business trip, s/he will be reimbursed at the federal government mileage rate in effect at the time of travel. The current rates are available from the Internal Revenue Services' website at:

<https://www.irs.gov/tax-professionals/standard-mileage-rates>

- ii. Teachers College reimburses for actual mileage using the most direct route. Adequate records must be maintained to document mileage claimed (such as Google Maps or Mapquest) to claim reimbursement. Employees travelling directly from their home to conduct college business will be reimbursed for mileage from the home location to the location to be visited. Employees travelling from TC to conduct college business will be reimbursed for the mileage from TC to the location.
- iii. Tolls, ferries, and parking expenses incurred while on business travel are reimbursable in addition to the mileage allowance. Personal use, parking tickets, traffic fines and penalties, towing charges, accidents and theft losses are not reimbursable.
- iv. The standard mileage allowance is in lieu of all actual operating expenses such as gas, oil, towing charges, repairs, tires, insurance, accident deductibles, etc.
- v. Expenses for commuting from an employee's home to Teachers College are not reimbursable.
- vi. The standard mileage rate will be reimbursed for commuting to Teachers College on weekends as long as working on weekends is not part of the normal duties of an employee's position.

Rental Automobile Expenses

c. Automobile Rental Contracts

Travelers requiring a rental car should obtain the most cost-efficient rental agreement. Travelers should contact the Purchasing and Administrative Services department (678-3136) for information on current rental car contracts and agreements. In general, subcompact or compact automobiles are considered appropriate and reasonable for Teachers College travelers. Reservations may be made through the Preferred Travel Agencies when applicable. Some travelers with memberships in professional organizations may receive discounts that exceed those negotiated by Teachers College and are encouraged to use those discounts.

d. Payment Method

Payment to the auto rental agency may be made by using a purchase order, the corporate American Express card or to a personal credit card that provides full collision damage waiver coverage.

e. Insurance Coverage

i. Liability Insurance

- All travelers must check the car rental contract to verify the inclusion of minimum liability insurance.
- The minimum liability insurance must be purchased if it is not automatically included in the car rental contract, regardless of the method of paying for the rented vehicle (Corporate AMEX, purchase order, personal credit card).
- Teachers College employees are covered under the College's general insurance policies when traveling on College business and may be indemnified in any potential lawsuit according to the College's Indemnification Policy.

ii. Collision Damage Waiver Insurance (CDW)

(a). Travelers who do not have a Teachers College Corporate American Express Card:

- Should obtain CDW coverage or a similar option offered by the car rental agency. They shall be reimbursed by Teachers College.

(b). Teachers College employees using their Teachers College Corporate American Express card for travel in the U. S. and most overseas travel:

- Should decline the CDW (collision damage waiver) as this coverage is provided Teachers College Corporate American Express card will **not** be reimbursed for CDW charges if they accept the coverage or choose to use another means of payment, unless pre-approved in writing by the Teachers College Controller.
- Should contact American Express at 1-800-338-1670 prior to travel to inquire about insurance coverage for overseas rentals. If separate coverage is required, a written explanation on the travel expense voucher as well as supporting documentation is necessary for reimbursement of the CDW charges.
- Should contact American Express at 1-800-338-1670 in the event of an accident with a rental auto charged to the traveler's Teachers College Corporate American Express card. American Express representatives will then contact the rental agency. The American Express contract provides complete coverage for any damage. American Express will reimburse the traveler for any towing expenses resulting from accidents. However, ordinary towing expenses (illegal parking, flat tire, etc.) will not be reimbursed. Towing will not be reimbursed for trucks, cargo vans, and U-Hauls for any reason.
- Will be billed by AMEX a monthly \$4 charge per auto rental for CDW coverage, regardless of the length of rental. This expense will be charged to their department by the Controller's Office.

(c). Teachers College employees who are accompanied by their spouses, domestic partners (as named in the employee's personnel records), or other travel companions:

- Non-employees are **not permitted** to drive vehicles rented by College, regardless of the means through which they are rented (Corporate AMEX, purchase order, personal credit card).
- Non-employees – whether traveling on Teachers College business or not – are **not covered** under other Teachers College insurance policies.

f. Operating Expenses

- i. For rental automobiles, reimbursable expenses include rental fees, gasoline charges, parking, tolls and other operating costs such as flat tires, wiper blades, etc. Also included is purchased insurance for ‘other than American Express’ rented automobiles.
- ii. Non-reimbursable expenses include parking tickets, fines and penalties, towing charges (See above), accidents, theft, and purchased insurance (CDW and similar options offered by rental agencies) for employee-rented cars charged on the American Express card.

B. HOTELS/LODGING

1. Hotel Accommodations

- a. Allowable lodging cost is generally based on the least expensive available rate for occupancy in moderately priced, safe accommodations given reasonable personal convenience.
- b. An employee may stay at a place where lodging costs exceed the cost of a room at another hotel in the area (a) in the case of a meeting or conference and staying at the meeting site enables the employee to gain professional benefits due to interaction with other attendees, or (b) if it results in a lower overall trip cost to Teachers College as a result of reduced transportation or other costs.
- c. The cost of lodging for overnight travel within 50 miles of the traveler's place of business is not an allowable cost unless the circumstances necessitating such overnight travel are fully documented as to the compelling business purpose and approved in writing by the department head responsible for authorizing the travel. Potential criteria for approval may include extremely late night or early morning job responsibilities or excessive travel time due to extreme traffic or weather conditions.
- d. When possible, reservations should be made as far in advance as needed to take advantage of advance purchase discounts or a special conference rate. This is often one month in advance.
- e. Travelers are encouraged to use their memberships in specific groups or organizations to obtain discounts that exceed those otherwise available.
- f. Travelers are encouraged to make reservations through the Preferred Travel Agencies. If conferences provide special lodging rates, the Preferred Travel Agency may be able to provide an even lower rate (see “Preferred Travel Agency” section for more information).
- g. Travelers should inquire while making reservations as to the availability of exemption from state room tax for employees of educational institutions. A copy of Teachers College state exemption letters may be obtained from the Teachers College Controller’s Office in advance of travel if required by the hotel.

2. Cancellation of Accommodations

- a. The traveler is responsible for the cancellation of room reservations if a trip is canceled within the timeframe to avoid cancellation fees whenever possible.
- b. Teachers College is not responsible for any charges or penalties resulting from the traveler's failure to give proper notice of cancellation.
- c. Travelers should remember that cancellation deadlines are based on local time at the destination hotel.
- d. Travelers should request and record the cancellation number in case of a billing dispute.
- e. Teachers College will pay for costs resulting from cancellations due to circumstances beyond the control of the traveler.

3. Receipts for Lodging

- a. Travelers must submit a zero balance hotel folio in their name to support lodging expenses.
- b. The hotel receipt should indicate the name and location of the hotel and the dates of occupancy. If reimbursable under College policy, meal charges on hotel receipts will be reimbursed separately.
- c. If original hotel folio is lost, the traveler may submit other evidence such as credit/debit card charge statement, photocopies, or faxed copies of the hotel folio.

4. Per Diem Allowance Method

- a. For U.S. travel, the traveler may be reimbursed for lodging based on the amount computed at the federal domestic (U.S.) per diem rate in effect for the locality of travel beginning on the date of travel. On the day the traveler returns home, the traveler is not entitled to per diem.
- b. For foreign travel, the traveler may be reimbursed for lodging based on the maximum federal foreign per diem rate
- c. The following are some highlights of the per diem allowance method:
 - The per diem method is preferable due to its simplicity and reduced cost of administration.
 - You do not need to submit receipts; however, the time, place, and business purpose of the overall travel must be substantiated using Teachers College Travel Expense Reimbursement Form, along with a printout of the current per diem rate for the destination city. Please note: If the actual receipts are submitted, the actual cost will be reimbursed to you.

5. Where to Find Current Per Diem Rates for Lodging

The General Services Administration of the U. S. Government establishes the lodging per diem rates.

A complete list of current domestic rates is available on web at the following address:

www.gsa.gov/perdiem

A complete list of current foreign rates is available on the web on the following address:

https://aoprals.state.gov/web920/per_diem.asp

The federal government updates these rates monthly. These rates *may not* be adjusted beyond the maximum amount established by the government.

C. MEALS AND INCIDENTALS: PER DIEM vs. ACTUAL COST

The business traveler must use prudent judgment when purchasing meals. There are two methods for calculating the reimbursement of meals, per diem (per day) or using actual costs. The traveler's department determines which method shall be used. The traveler should check before embarking on their trip to find out which method shall be used. **The traveler may not "mix and match" between actual expense and the per diem allowance on a given trip.**

- *Business Travel Meals:* Travel is defined as a trip of greater than 50 miles, lasting longer than 24 hours and necessitating an overnight stay. Travelers may utilize *either* method (depending on department).
- *Business Entertainment Expense Meals:* Are classified as all other meals. Actual cost (using receipts) must be used and original receipts must be submitted for reimbursement.

1. Per Diem Allowance Method

- a. For U.S. travel, the traveler may be reimbursed for meals and incidentals based on the amount computed at the federal meal and incidental expense (M & IE) domestic (U.S.) per diem rate in effect for the locality of travel on the date of travel. On the day the traveler returns home (e.g., last day of travel), the traveler is entitled to per diem based on the place the traveler slept the night before.

Meals are reimbursed in an amount generally not to exceed the standard (i.e., per diem) meal allowance unless the Controller, Provost or appropriate Vice President has granted an exception. Use of these rates eliminates the need for substantiating actual meal costs. Per diem rates vary by city. The federal U.S. rates are usually updated annually.

- b. For foreign travel, the traveler may be reimbursed for meals and incidentals based on the maximum federal M& IE foreign per diem rate. Foreign meal per diems are issued on a monthly basis.
- c. The following are some highlights of the per diem allowance method:
 - The per diem method is preferable due to its simplicity and reduced cost of administration.
 - Meals and incidentals are included in the per diem allowance.
 - You do not need to submit receipts; however, the time, place, and business purpose of the overall travel must be substantiated using Teachers College standard travel forms along with a printout of the current per diem rate for the destination city.

2. Where to Find Current Per Diem Rates

The General Services Administration of the U. S. Government establishes the meals and incidental expense (M & IE) per diem rates.

A complete list of current domestic rates is available on web at the following address:
www.gsa.gov/perdiem

A complete list of current foreign rates is available on the web on the following address:

https://aoprals.state.gov/web920/per_diem.asp

The federal government updates these rates monthly. These rates *may not* be adjusted beyond the maximum amount established by the government.

3. When Per Diem Rates Must Be Adjusted

Per diem rates must be adjusted in the following circumstances using the rates provided on the following web site:

Enter the City and State then click “[FIND PER DIEM RATES](#)”

Click on the “[Meals & Inc. Exp***](#)” link to get the breakdown for each meal

a. On the first and last day of travel - A traveler is entitled to per diem reimbursement only for those meals eaten while traveling during the first and last day of travel. For example: If the traveler leaves home before eating breakfast, the traveler would be entitled to the full per diem for the first day of travel; if he or she leaves home after eating breakfast, the per diem reimbursement would be reduced by the amount for breakfast (see example below).

b. When the conference attended provides some meals as part of the conference registration fee – A traveler is not entitled to per diem reimbursement for meals provided as part of conference registration fees. For example: A traveler attends a 3-day conference. The conference provides breakfast for all attendees on the second day of the conference at no charge to participants. Since the cost of breakfast is part of the conference registration fee, the traveler is not entitled to reimbursement for breakfast.

Example: If the full day rate for M & IE in Philadelphia is \$66 and you are at a conference that includes breakfast, the partial per diem allowed the day of the conference is \$55 (\$66 less \$11 allowed for breakfast).

c. When a colleague, vendor, or other third party pays for a meal

d. When the traveler claims the actual cost of a business or entertainment meal

4. Actual Expenses Method

If this method is used, the traveler will be reimbursed for his/her actual cost of meals and gratuities. Meals may not be either lavish or extravagant. The per diem rate should be used to judge the reasonableness of actual meal costs incurred. This method is preferred for travellers who expect their costs to be higher or lower than the per diem rates.

Original receipts are required for **all** meal expenses, regardless of amount, if this option is chosen. If a group of colleagues splits a bill and original receipts are not readily available, the traveler should document the cost of their individual portion of the bill as well as the circumstances.

5. Entertainment Meals

The per diem meal allowance does not apply when entertaining others.

- IRS regulations pertaining to entertainment meals require original receipts for meals, the name(s) of the guest(s), title(s), or other designation(s) as well as the business relationship to the traveler.
- In addition, the business purpose, place, date, and amount of the expenditure must be documented.
- Travelers using the per diem meal allowance method of reimbursement who are entitled to reimbursement of an entertainment meal must modify the full day rate.

Caution: Federal regulations under Uniform Guidance (December , 2014) states that charges to federally funded projects for entertainment costs are **not** allowed (such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities).

6. Non-Reimbursable Meal-Related Expenses

Teachers College **does not** reimburse for the following costs:

- a. Meals in lieu of those included in conference registration fees. If a traveler chooses to decline a meal provided as part of a conference and purchase a meal elsewhere, he/she will generally not be reimbursed for that meal. If the per diem meal allowance is used, the allowance must be appropriately modified.
- b. Tips in excess of 20% of meal cost.
- c. Meals for spouse or other personal travel companion without a valid business purpose.

Important Note: Alcoholic beverages are **not** reimbursable as a direct cost on federally-sponsored grants and contracts under the Federal Uniform Guidance (December, 2014), and certain state and local sponsoring agencies. In addition, alcoholic beverages are unallowable for federal indirect cost allocation purposes. All College sponsored events at which alcohol is served, (e.g., meetings, conferences, receptions, parties, retirements, fundraisers, etc.), must be considered entertainment and charged to expense account number 7324, "Catering and Special Events."

D. SPOUSE/COMPANION/FAMILY TRAVEL

The College will not reimburse travel expenses incurred by an employee's spouse/companion accompanying the employee on a business trip.

E. TELEPHONE AND INTERNET USAGE – see Cell Phone Policy in the Policy Library

<http://www.tc.columbia.edu/policylibrary/controller/cell-phones-and-home-internet/>

An employee who is required to be available on call 24/7 or travels extensively as part of their job requirement may request a non-taxable cell phone stipend. To assist individuals in performing these duties, the College has established 3 stipend plans which provide varying levels of coverage and minutes. A determination should be made as to which plan most appropriately suits the College employment related needs of employees who spend a significant amount of their time traveling or need to be "on call".

The form to enroll for a cell phone stipend may be obtained from the Office of the Controller website, listed under Policy & Procedure. This form must be approved by a VP of the College.

The College will not pay for the purchase of cell phones as stipend levels were established such that an individual will receive an additional \$200 every 2 years to purchase a cell phone.

The College will not reimburse faculty or employees for the cost of their home internet connection as it is impossible to determine the level of business versus personal use for these connections.

Employees will be reimbursed for internet usage required for business purposes while travelling by submitting a hotel bill that itemizes the internet usage.

F. GIFT CARDS

It is against College policy to provide a gift card to individuals as payment for services rendered or as a token of appreciation. These expenditures will not be paid or reimbursed by the College.

In rare cases, a gift card may be used as an incentive for individuals to participate in a study provided that the individual is not a College employee and the total amount of the gift card provided to the individual is not over \$600 in a calendar year. If you wish to utilize gift cards as an incentive for participants, please contact the Office of Grants and Contracts to receive prior approval.

G. MISCELLANEOUS TRAVEL EXPENSES

The following items are generally reimbursable to the extent they are reasonable, and necessary business expenditures:

1. Business office expenses (fax, copy services, Internet charges, lap-top computer rentals, in-room safe, etc.). The College will not pay for in room movies
2. Conference fees
3. Currency conversion fees
4. Gasoline for refueling a rented car
5. Ground transportation (train, taxi, bus, subway, etc.)
6. Laundry and dry cleaning charges for trips exceeding five calendar days
7. Parking and tolls
8. Tips up to 20% of meal cost (only if actual expense meal option is chosen)
9. Immunizations and international driving permits
10. Visa fees and cost of obtaining passport for business travel

Teachers College will reimburse a traveler in advance of travel for properly documented expenses incurred personally prior to travel such as conference fees, plane and train tickets, etc.

VII. NON-EMPLOYEE TRAVEL

A. OVERVIEW

Non-employees of Teachers College incurring Teachers College business-related travel expenses include job applicants, guest speakers and students. These individuals are subject to the same travel guidelines that are applicable to Teachers College employees.

B. SPECIFIC PROCEDURES

1. **Non-employees** may make their own travel arrangements at the discretion of the Teachers College department authorizing travel, provided they adhere fully to the Teachers College Travel Policy and must submit original receipts.
2. **Rental vehicles**
 - a. Non-employees traveling on College-related business **may not** rent vehicles in Teachers Colleges' name.
 - b. Non-employees who are traveling on College-related business and who need to rent a vehicle may do so in their own name and must take responsibility for their own vehicle rental and associated insurances. Upon receipt of proper documentation, the College will reimburse these and other approved related business expenses.

VIII. NON-TRAVEL BUSINESS EXPENSES

A. OVERVIEW

The College will generally reimburse expenditures incurred for ordinary and reasonable business-related expenses that support the education, research and public service missions of the College. There are some specific non-travel expenses worth noting, and the College's treatment of those expenses.

Caution: While certain non-travel business expenses may be reimbursable by the College from departmental funds, external funding sources may impose additional restrictions. Further, departments may elect to impose stricture controls than those required by this policy.

B. SPECIAL OCCASION PARTIES AND ASSOCIATED GIFTS

1. Gifts to Employees - Taxation

As there are tax implications, it is the policy of Teachers College **not** to reimburse for any gift items to employees unless they are attributable to the following categories.

2. Gifts to Employees - Appropriateness

- a. Gift expenses reimbursable include:

- Gifts made pursuant to College-wide recognition, as approved by Human Resources
 - Gifts or tokens of appreciation for retiring or departing employees who have had more than five years of full-time service. Such gifts may not exceed \$100 and must be a gift item, not cash or cash equivalent.
- b. End of year department holiday lunches/dinners will be reimbursed with proper departmental approval. A list of attendees must accompany the reimbursement request.
- c. Non-reimbursable gifts expenses include:
- Expenditures that represent recognition not associated with job performance or professional recognition, service, or morale for faculty members, staff members, or students; for example, costs to recognize birthdays, weddings, anniversaries or Secretaries' / Administrative Professionals' Day, end of year holiday gifts.
 - Cash or cash equivalents (gift cards) to neither TC employees nor non-employees will be reimbursed

C. FLOWERS

Teachers College will honor flower reimbursements or equivalent donations only as follows:

- Upon death or hospitalization for serious illness of a student, employee or the employee's spouse, or immediate family member (as defined in our Bereavement Policy).
- When a Faculty or staff member retires.

Reimbursements will be made up to \$100, plus delivery charges. If additional floral arrangements are sent to the same Faculty or staff member that causes the total requested reimbursement to exceed \$100, the excess will be considered a personal expense and will not be reimbursed by the College.

Flower reimbursements will **not** be honored for showers, weddings or other social events, unless there is a business development aspect to the transaction (for example, maintaining donor or Trustee relations). In this case, reimbursements may exceed \$100, within reason, using the prudent person's rule.

D. PROFESSIONAL MEMBERSHIPS

Every effort must be made to ensure that institutional memberships are associated with College positions or departments rather than with individuals. **Payment for allowable institutional memberships should be made by the College directly to the association.**

E. CHARITABLE CONTRIBUTIONS

Teachers College may decide to support another tax-exempt organization by making a gift to that institution. These gifts should have an aspect of community service. The College may also purchase a ticket at a fund-raising event which has an aspect of community service, foster a donor relationship, or place the College at the forefront of policy development which is important to the College's mission. In all cases, these

contributions must be approved by the VP for Development & External Affairs. Please see link below for the full policy.

[http://www.tc.columbia.edu/policylibrary/Charitable Contributions](http://www.tc.columbia.edu/policylibrary/Charitable%20Contributions)

IX. NON-REIMBURSABLE TRAVEL AND OTHER BUSINESS EXPENSES

Expenditure with any of the following characteristics does not reflect the proper stewardship of College funds and is considered by the College to be non-reimbursable regardless of the source of funds:

1. It does not support the College's missions of education, research and public service.
2. It is extreme, excessive, illegal, or is not a normal and ordinary cost incurred in the conduct of official College activities.
3. It represents recognition, not associated with job performance or professional recognition, service, or morale, for a faculty member, staff member, or student.
4. It represents a personal expense that is neither business-related nor required in carrying out an individual's job responsibilities.
5. The expenditure was (or will be) reimbursed from another source.
6. The expenditure is for an *individual* association membership fees, dues or licenses that are not directly related to the individual's position or academic discipline.
7. It represents home office costs that are not part of an official and documented College arrangement.
8. The following items are generally **not** reimbursable, except where noted. *Note: This list of non-reimbursable expenses is intended to be representative, not all-inclusive.*
 - Airline clubs
 - Amusement, entertainment, or social activities that are not directly connected to College functions and purposes
 - Portion of per diem for conference meals paid as part of registration fee
 - Medical expenses
 - Movie rentals, theater tickets, prescriptions, over-the-counter drugs, etc.
 - Insurance on rental automobiles for Teachers College employees who have a Teachers College Corporate American Express Card
 - Memberships and other purchases that lend themselves to personal use, such as Automobile Association of America, airline clubs, Sam's Club
 - Trip/Flight insurance
 - Parking tickets and fines for traffic violations
 - Personal items/expenses
 - Personal-use segments of airfare while on Teachers College business (i.e. when a second vacation or other personal travel destination is added to an original business travel destination, such as a personal flight/excursion to San Diego is added onto an original business travel ticket to Los Angeles. In such case, the employee would be responsible for paying the overage amount / cost of the added flight from Los Angeles to San Diego)

- Personal-use portion of a car rented for Teachers College business (i.e. when a vacation or other personal travel is combined with business travel)
- Repairs or towing of personal vehicles used for Teachers College business. These costs are included in the mileage reimbursement rate.
- Expenses incurred by spouses, partners and families or rate increases occasioned by presence of spouses, partners and families, unless the presence and/ or participation of spouses, partners and families is a required or expected part of the College business associated with the trip.
- Laundry service for trips of five days or less
- Extra baggage charges for personal items, such as golf clubs, skis, etc.
- Childcare or pet care costs
- Loss or theft of cash advance money or airline tickets
- Locksmith charges
- Lost baggage, luggage, and briefcases
- Personal gifts and souvenirs
- Health club fees, including Columbia University's Fitness Center membership fees
- Extra-cost services such as barber, beautician, manicurist, shoeshine, and massage
- Additional charges for room upgrades, poolside rooms, or special floors.
- Special room services, such as in-room movies (mini-bar services are reimbursable if used in lieu of allowable per diem)
- Credit card late fees
- Sales tax in the State of New York

X. PAYMENT METHODS

A. AMERICAN EXPRESS (AMEX) CORPORATE CARD – See AMEX Policy in the Policy Library <http://www.tc.columbia.edu/policylibrary/Corporate Card>

B. CASH

Teachers College discourages the use of cash because any loss or misappropriation is not covered by insurance.

C. DIRECT PAYMENT OF TRAVEL EXPENSES

Teachers College permits direct payment of travel expenses for group travel.

Note: It is the traveler's responsibility to ensure that he or she never requests reimbursement for any amount that already has been paid directly by the College.

D. TRAVEL ADVANCES

Travel advances are generally not permitted, except as may be necessary where programs are being conducted abroad. Please contact the Accounting Manager at 212-678-3088 for guidance in this area.

E. PETTY CASH – see Petty Cash policy

<http://www.tc.columbia.edu/policylibrary/bursar/petty-cash/>

XI. DOCUMENTATION AND REIMBURSEMENT PROCEDURES

A. SUBSTANTIATION OF EXPENSES

The College will reimburse substantiated business expenses under an Accountable Plan. According to the IRS, amounts paid under an Accountable Plan are not wages and are not subject to income tax withholding and payment of social security, Medicare, and Federal Unemployment (FUTA) Taxes. Per the IRS, the reimbursement of expenses must meet all 3 requirements below to be considered an Accountable Plan:

1. There must be a business connection to the expenditure.
2. There must be "adequate" accounting by the recipient within a reasonable period of time. This means that employees must verify the date, time, place, amount and the business purpose of the expenses. Receipts are required unless the reimbursement is made under a per diem plan.
3. Excess reimbursements or advances must be returned within a reasonable period of time.

The College requires the following expense documentation criteria to qualify for reimbursement:

- The identity of the vendor or supplier must be indicated.
- The business purpose for the expenditure must be stated on the request.
- The identity and business relationship of others participating in the event (e.g., entertainment, business meal, etc.) covered by the expenditure must be stated.
- Expense documentation must include the name, T#, and title of employee who incurred the expense.
- Original itemized receipts must be attached (e.g., itemized hotel bills, airline passenger receipt coupons, automobile rental invoices, etc.) for all expense items regardless of the amount, except as noted below. No receipts are required for mileage but proof of mileage should be provided (i.e. Google Maps). Photocopies, substitute, or incompletely documented receipts (e.g., copies of credit card statements, guest check stubs, receipts without dates, etc.) **will not** be accepted and reimbursement will be disallowed.

B. REIMBURSEMENT PROCEDURES

Requests for reimbursement should be submitted **within 90 days** of when the expense occurred or associated travel was completed.

- Expenses must be incurred and paid by College staff, students or consultants. Reimbursements will not be made for purchases made by third parties (such as spouses, parents, etc.).

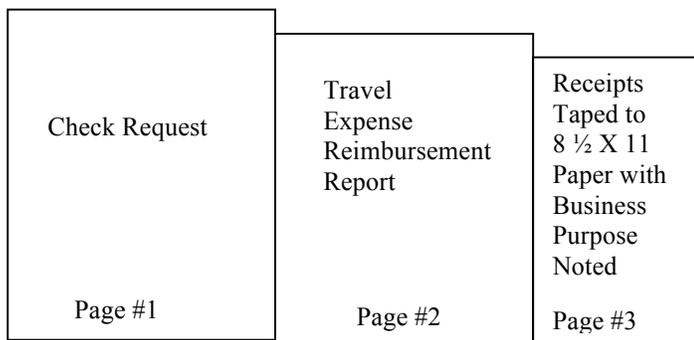
Travel expenses with a value greater than \$100 must be supported by documentation attached to a Travel Expense Reimbursement Report. The documentation must be presented using the following process:

- In all cases, there must be a clear trail from the receipted amounts to the amounts claimed on the expense report.

- For online purchases made with an employee’s individual credit card, a printed webpage receipt may be submitted, or a credit card statement with an explanation of the item charged.
- Tape all receipts to one or more sheets of standard 8-1/2” x 11” paper and include explanations in the margins.
- Place original receipts in an envelope with the name, the T#, and the claim # and submit to Accounts Payable in Whittier Room 120

Diagram of Proper Attachment Procedure

Sample of Order for Forms and Attachments: Submit to the Office of Accounts Payable, 303 Zankel



For Questions Regarding:

Contact

Telephone

Travel Expenses/Check Requests	Accounts Payable	212-678-8216
Reimbursement Policy	Director of Disbursements	212-678-4096