

## Travel Expense Reimbursement

### OVERVIEW

Employees, students, and other clients of the University are eligible to receive reimbursement for allowable expenses while in travel status conducting official WSU business. Travel status begins when a traveler leaves either their official residence or official station, exclusive of commuting between the two locations, and ends when the individual returns to either location.

### ALLOWABLE EXPENSES

Travelers may be reimbursed with the proper documentation for the following types of expenses incurred while in travel status.

#### Lodging

Reimbursement for lodging is at actual cost up to the daily maximum allowable lodging rate in effect at the time of travel for the location. Original receipts are required. See *BPPM* 95.06.

#### Meals

Reimbursement for meals is at the meal rate in effect at the time of travel for the location. Location for overnight trips is based on where the traveler sleeps; for single day trips it is the primary destination. See *BPPM* 95.06 and *SAAM* 10.40.55.

If department policy is to reimburse for meals at actual costs up to per diem, the traveler must submit itemized receipts to claim reimbursement for the meals.

#### Transportation

See also *BPPM* 95.07.

#### Commercial Airline

Reimbursement for airfare is at actual cost with the original receipt and a copy of the itinerary.

When available, the tourist-class airfare is the maximum amount that is reimbursed regardless of the fare class chosen. Price comparisons are required when a different fare class is chosen.

#### Rental Car

Reimbursement for rental cars is the rental cost and fuel. Original receipts are required. See *BPPM* 95.12.

#### Privately-Owned Vehicle

Reimbursement for privately-owned vehicles is the applicable mileage rate times the number of miles traveled outside of the traveler's standard commute. See *BPPM* 95.11.

#### Miscellaneous Expenses

Other expenses essential to the transaction of official state business may be reimbursable to the traveler as follows:

- Any miscellaneous travel expense in excess of \$50 must be submitted with original receipts. See *BPPM* 95.08 regarding reimbursable miscellaneous expenses.

## **Travel Expense Reimbursement**

### **Miscellaneous Expenses (cont.)**

- Any miscellaneous non-travel expense requires a receipt regardless of the amount.

Standard purchasing procedures must be used for supply purchases exceeding \$50 plus applicable tax (see *BPPM 70.01*).

Reimbursement for such purchases is not allowed on the Travel Expense Voucher (TEV).

### **Conference Registration Fees**

Reimbursement is at the actual conference registration cost.

### **EXPENSES NOT ALLOWED**

Personal expenses and those not essential to the transaction of official state business are not reimbursable. See *BPPM 95.08* for further information and examples of nonreimbursable expenses.

NOTE: There may be additional restrictions based on the travel funding source.

### **ACCOUNTABLE PLAN**

WSU follows an accountable plan, as outlined in IRS Publication 463, when reimbursing employees (non-employees and students are not subject to the taxation of late reimbursements). In order to meet the IRS' accountable plan requirements, the following three conditions must be met:

- The expenses must have a business connection.

To ensure the expenses are essential to the transaction of official state business, the purpose of the trip is included on the TEV and an audit of all submitted expenses is performed.

- The expenses must be substantiated and adequately accounted for within a reasonable time.

The IRS defines *reasonable time* as being within 60 days from when the expenses are paid or incurred. WSU uses the trip end date and the date the claimant signed the TEV to determine if this requirement is met.

- Any excess reimbursements or advances are returned within a reasonable time.

The IRS defines *reasonable time* as being within 120 days after the expense was paid or incurred. WSU uses the date the excess reimbursement or the advance was paid to the employee to determine if this requirement is met.

## **Travel Expense Reimbursement**

### **ACCOUNTABLE PLAN (cont.)**

If these conditions are not met, the applicable amount is considered taxable income and is reported to Payroll Services. The payroll withholding taxes are then deducted from the employee's paycheck based on the allowances on their W-4 form. The taxable amounts are reported as additional taxable income in Box 1 of the employee's W-2 form.

### **DEADLINES**

#### **Expense Reimbursements**

The TEV must be prepared and signed by the claimant within 60 days of the trip end date. Employees who do not meet this deadline are reimbursed under a nonaccountable plan and the total expenses are reported as additional income with applicable payroll tax withholdings. See [Accountable Plan](#) above.

#### **Returning Advances**

Any unexpended portion of a travel advance must be returned to WSU at the close of the authorized travel period. (*SAAM* 10.80.60)

A University employee who does not repay an advance is considered to be in default. The University may withhold amounts due from the employee's salary or wages.

#### **Close of Fiscal Year**

All outstanding TEVs that claim reimbursement or account for travel advances from state accounts must be submitted to Travel Services by the third working day of July.

### **TRAVEL EXPENSE VOUCHER**

Upon completion of a business trip the traveler or other authorized employee prepares a Travel Expense Voucher (TEV). The TEV serves the following purposes:

- To authorize travel and travel-related expenses for employee in-state travel.
- To claim reimbursement for travel and travel-related expenses.
- To report and account for travel advances.
- To account for travel supported by third-parties.

The TEV becomes the authority for WSU to reimburse the traveler and is the official record of travel and authorized expenses.

#### **Preparing a TEV**

Each TEV includes the expenses for only the claimant unless there is an approved exception on file allowing the traveler to pay for another traveler's expenses. The Controller's Office must approve all exceptions.

## **Travel Expense Reimbursement**

### Receipts and Documentation

The traveler must submit receipts for the following expenses:

- Lodging
- Transportation (i.e., airfare, rental car)
- Allowable miscellaneous travel expenses in excess of \$50
- Itemized meal receipts when reimbursed at actual cost
- Miscellaneous supplies of any value
- Allowable laundry and dry cleaning

NOTE: If a purchase is made using foreign currency, the currency conversion rate must be attached to the receipt.

WSU employees must use the E-Forms System to submit TEVs electronically. Scan and attached original receipts to the TEV to be retained in the E-Forms System.

Nonemployee students and non-WSU individuals do not have access to the E-Forms System and are required to submit paper TEVs. Submit original receipts with the TEV to be retained with the paper documents.

### Required Information

Upon returning from a trip, the claimant is responsible for completing the TEV or providing the required receipts and information to the department administrator responsible for completing the TEV. See [Completing the TEV](#) below.

### Completing the TEV

Refer to the following for completion instructions for each TEV section. The reference numbers in [Figure 1](#) and [Figure 2](#) correspond to numbered instructions. NOTE: The fields marked with numbers 1-11, 15, 21, 26, 27, and 29 are required fields.

### Claimant, Name, Title, Mailing Address (1)

Include the traveler's name (last name, first name), title, and mailing address. The mailing address should correspond to the traveler's home address. Do not use a WSU department address.

Refer to the PAPR online application to verify WSU employee addresses. See *BPPM 85.37* for more information about administrative computer applications.

### Purpose of Trip(s) (2)

Indicate the purpose or accomplishments of the trip in sufficient detail to verify that the travel was essential to carry out the necessary work of the University.

Travel Expense Reimbursement

Report ID _____															
1	CLAIMANT NAME, TITLE, MAILING ADDRESS				WSU ID or SSN * <b>3</b>	TRIP START DATE <b>4</b>	TRIP END DATE <b>5</b>	<b>TRAVEL EXPENSE VOUCHER</b> WASHINGTON STATE UNIVERSITY PULLMAN, WA 99164-1025 <b>CONTROLLER'S OFFICE USE ONLY</b>							
	PURPOSE OF TRIPS (S)				PRIMARY DESTINATION <b>6</b>	OFFICIAL RESIDENCE <b>7</b>									
2					PREPARER'S NAME <b>8</b>	OFFICIAL STATION <b>9</b>			PAYMENT REQ. NO.		RECEIVED DATE		CONTROLLER'S OFFICE		
					PREPARER E-MAIL <b>10</b>	PREPARER'S PHONE <b>11</b>			PURPOSE		COMMENTS				
12	<input type="checkbox"/> Check if the claimant is not a U.S. citizen and enter visa type.				VISA TYPE	MAIL CODE <b>13</b>	TA NUMBER <b>14</b>	AUTO-ENTER DATA? <input type="checkbox"/>							
15	TRIP INFORMATION				FOOD AND LODGING <b>16</b>				State of WA Per Diem Map		Domestic U.S. Per Diem Map		AUTOMOBILE		TOTAL PER DAY
	DATE	FROM	TO	HOUR	BREAKFAST	LUNCH	DINNER	ROOM	TOTAL FOOD & LODGING	MILEAGE	TOTAL MILEAGE COSTS				
			DEPART	RETURN	LOCATION	RATE	LOCATION	RATE	LOCATION	RATE	ROOM	RATE	PT-PT	WC-IF	

Figure 1

WSU ID or Social Security No. (3)

Enter the WSU ID Number for a WSU employee traveler. Make sure that the number is correct and accurately entered. Entering an incorrect number can delay the traveler's reimbursement payment.

The use of a Social Security number is required for a non-employee traveler only when they are being reimbursed for nontravel related expenses, e.g., honorarium.

Trip Start Date (4)

Indicate the start date of the travel (in MM/DD/YYYY format).

Trip End Date (5)

Indicate the end date of the travel (in MM/DD/YYYY format).

Primary Destination (6)

Indicate the primary destination of the travel. If there is more than one, select one as the primary destination.

Official Residence (7)

Indicate the traveler's official residence, which is the city where the traveler maintains a residence. See BPPM 95.01.

Preparer's Name (8)

Enter the name of the individual who prepares the TEV.

Official Station (9)

Indicate the traveler's official work station, which is defined as the city where the traveler works on a permanent basis. NOTE: If the traveler telecommutes or works remotely, use that location rather than the WSU campus in which the employee is affiliated. See BPPM 95.01.

Preparer's E-Mail (10)

Enter the e-mail address of the individual who prepares the TEV.

Preparer's Phone (11)

Enter the University telephone number of the individual who prepares the TEV.

## **Travel Expense Reimbursement**

### **Non-U.S. Citizens (12)**

If the claimant is not a WSU employee and is not a citizen of the United States, enter the appropriate visa type or immigration status if no visa has been issued. See *BPPM* 60.05 for immigration codes (visa types).

The department must submit a copy of a foreign visitor's immigration documentation showing the immigration status with the TEV to Travel Services. Acceptable documentation includes a copy of the visa and a copy of the passport with visible entry stamps.

### **Mail Code (13)**

Enter the mail code of the department initiating the TEV.

### **TA Number (14)**

Enter the department-assigned TA number that corresponds to the signed Travel Authority form for the trip. See *BPPM* 95.05.

This number appears as the reference number on the budget statement and the online Account Balances/Detail application.

### **Trip Information (15)**

Complete all applicable columns.

Enter the time of departure and arrival, rounded to the nearest hour. Designate "a.m." or "p.m." as appropriate.

When leave of any kind is taken while in travel status, the exact hour of departure and return to duty must be shown on the TEV. Travel reimbursement is not allowed for periods while not in travel status. Transportation to and from the duty station in such cases is not allowed. See also *BPPM* 95.17 and 95.18.

### **Food and Lodging (16)**

See also *BPPM* 95.06. See *BPPM* 95.19 for rates.

#### *Meals*

Enter the city and state for the location required for the meal per diem rate.

Leave the location field blank and indicate in Travel Details if a meal is provided (i.e., meal provided with conference registration).

Departments may reimburse the traveler for the actual cost of meals rather than use the per diem rate. In this case, overwrite the default meal per diem rate with the actual cost of the meal. Indicate in Travel Details that meal reimbursement is at actual cost.

NOTE: The E-Forms System does not allow an amount higher than the per diem rate to be entered in the field.

**Travel Expense Reimbursement**

*Lodging*

Enter the *actual* cost of lodging, including taxes, under Room. Reimbursement may not exceed the established maximum rate for the location unless a lodging exception is used. See *BPPM 95.06* and [Lodging Exception](#) below. See *BPPM 95.19* for lodging rates.

If a conference registration fee includes the costs of meals *and* lodging do not itemize the costs of meals and lodging in the TEV. Clearly indicate that meals and lodging are included in the registration fee in Travel Details.

Automobile (17)

Enter mileage as determined by one of the methods described below. Apply the appropriate vehicle mileage rate shown in *BPPM 95.19*. See also *BPPM 95.11*.

Option 1: Determine point-to-point in-state mileage using actual odometer readings or by referring to the highway mileage chart on the Washington State Department of Transportation's Mileage Chart website;

[wsdot.wa.gov/Publications/HighwayMap/Mileage/default.htm](http://wsdot.wa.gov/Publications/HighwayMap/Mileage/default.htm)

Option 2: Use a standard highway map or guide, or odometer readings to determine point-to-point out-of-state mileage.

Use the automobile odometer to determine vicinity mileage.

NOTE: If odometer readings are used for all distances it is not necessary to enter separate figures for point-to-point and vicinity mileage. Enter a total daily mileage under Point-to-Point.

<input type="checkbox"/> I claim the exception to the maximum lodging amount and certify that the following exception condition per <i>BPPM 95.06</i> exists:										Rule No. <b>18</b>		<b>TOTALS</b>			
<b>TRAVEL DETAILS</b>  <b>19</b>  <b>28</b>										<b>OTHER EXPENSES</b> — Attach Required Receipts					
										DATE	PAID TO	FOR		AMOUNT	
<b>ACCOUNT CODE</b> <input type="checkbox"/> Check if any supporting budget is in programs 11-14.										<b>CERTIFICATION AND APPROVAL</b> <input type="checkbox"/> Check if additional signatures are required. See page 2.		<b>TOTAL TRAVEL EXPENSE</b>			
FUND	SUBF	PROG	BUDGET	PROJECT	OBJ	SUB	AMOUNT	I certify, under penalty of perjury, that the travel listed above was official University business and that expenses listed were appropriate in the conduct of this business. The most economical means available were used to accomplish this business unless personal safety would have been compromised. Other than as described above, I have not received nor will I receive other reimbursement for these expenses.		Controller Correction (see comments above)					
										Limit total reimbursement to this amount					
										Less Travel Advance					
										DUE WSU (enclose check)					
										AMOUNT DUE CLAIMANT					
X CLAIMANT'S SIGNATURE _____ E-MAIL ADDRESS _____ TYPED NAME OF CLAIMANT _____ X TRAVELER'S SUPERVISOR _____ E-MAIL ADDRESS _____ TYPED NAME OF SUPERVISOR _____ X EXPENDITURE AUTHORITY _____ E-MAIL ADDRESS _____ TYPED NAME OF EXPENDITURE AUTHORITY _____												<b>21</b> <b>22</b> <b>23</b> <b>24</b> <b>25</b> <b>26</b>			
<small>Obj/Sub codes — 01 MT: Meals taxable—same day travel; 04 AA: Meals/lodging (In-state); 04 AF: Personal mileage (In-state); 04 AG: Rental cars &amp; gas for rental cars (In-state); 04 AW: Other (In-state); Out of state subobjects: BA, BF, BG, BW</small>										<small>WSU1005-CONTR023-0814</small>					

Figure 2

## **Travel Expense Reimbursement**

Lodging Exception (18)	Check the box and select the appropriate rule to authorize payment of more than the standard allowable lodging rate in accordance with the procedure in <i>BPPM</i> 95.06 and indicate the exception rule.
Travel Details (19)	<p>When two or more travelers ride in one car and/or stay in the same room, each traveler must indicate the name(s) of the other travelers in the group.</p> <p>Indicate if actual odometer readings rather than maps or guides are used to determine private vehicle mileage.</p> <p>Enter an explanation when justifying an unusual travel expenditure or requesting an exception to usual University policy.</p>
Other Expenses (20)	Itemize incurred miscellaneous expenses in this section. See also <i>BPPM</i> 95.08.
<i>Receipts</i>	<p>Attach required scanned or paper original receipts to the Travel Expense Voucher. See also <a href="#">Receipts and Documentation</a>.</p> <p>If a receipt is unavailable, lost, or inadequate the traveler <i>must</i> submit a completed and signed Receipt Affidavit with the TEV to Travel Services. After verification, Travel Services may approve reimbursement on an exception basis.</p>
Total Travel Expense (21)	Indicate the amount of the total travel expense.
Controller Correction (22)	If an error is found in the completed TEV, Travel Services may adjust the amount due by an amount equal to or less than \$50. Travel Services returns TEVs containing errors amounting to more than \$50 to the originating department for correction and reprocessing. Travel Services provides an explanation for the correction in Comments.
Reimbursement Limit (23)	If total reimbursement is to be limited to a specific amount, indicate that figure in this block. This figure must have been indicated on a Travel Authority issued prior to travel.
Less Travel Advance (24)	Enter the amount of any travel advance associated with this travel.
Due WSU (25)	If the travel advance amount exceeds Total Travel Expense (or the reimbursement limit if applicable), enter the amount due WSU. After completing the audit of the TEV, Travel Services contacts the preparer to confirm the amount owed to WSU. The claimant must make a check out to WSU and follow the Cash Deposit process to recover against the initial travel advance expense. See <a href="#">Audit</a> and <i>BPPM</i> 30.53.



## **Travel Expense Reimbursement**

**Amount Due Claimant (26)** Enter the expense reimbursement amount owed the claimant as substantiated by receipts, less any limitations to the reimbursement or advances issued.

**Account Code (27)** Enter the complete account coding for the account(s) that are assuming the indicated expenditures. If more than one account supports the travel, indicate the amount to be charged to each account.

Enter separate coding lines to distribute the total amount to the appropriate subobjects. For each account coding line, the department must complete the Budget, Project, Object, Subobject, and Amount fields.

The object/subobject codes applicable to University travel are located on the WSU Travel Services website at:

[travel.wsu.edu/travel-object-subobject-coding/](http://travel.wsu.edu/travel-object-subobject-coding/)

NOTE: The total of all listed account coding line amounts must be equal to the Amount Due Claimant.

**Sponsored Project Supported (28)** Check this box if any supporting budget for the travel is in programs 11-14.

**Certification and Approval (29)**

*Claimant's Signature* Read the statement carefully. The claimant must sign using the authorized electronic approval process or print the completed TEV and sign in ink to receive reimbursement.

*Approved for Payment* A traveler may not approve a TEV for their own University travel.

*Supervisor* The Travel Expense Voucher must be approved by an individual who supervises the WSU employee traveler.

NOTE: The Expenditure Authority signs as both Expenditure Authority and Supervisor for travelers not employed by WSU.

*Expenditure Authority* An individual who has expenditure authority for the supporting account also approves the TEV. See *BPPM 70.02*.

If the supervisor has expenditure authority for the supporting account, they may sign as supervisor and expenditure authority, signing in both locations.

## **Travel Expense Reimbursement**

### **Additional Signatures (30)**

If additional supervisor and/or expenditure authority signatures are required, check the indicated box under Certification and Approval. Add the appropriate signatures on page two of the TEV.

### **Processing a TEV**

#### **Audit**

Travel Services audits and finalizes a properly completed TEV for reimbursement within 10 business days of receiving the TEV. The audit includes a review of the following information:

- Claimant's name and address on the TEV matches what is in the WSU system.
- Claimant's WSU ID number is correct.
- Trip end and start dates are accurate.
- Each per diem rate is correct based on location(s).
- If a lodging exception is being claimed, a rule number is provided for justification.
- All required receipts are attached.
- All required signatures are in place, including the expenditure authority for all budgets being used.
- Appropriate funding is used (i.e. 17A where needed).
- Taxable expenses are identified and routed to Payroll.
- Overall compliance with WSU and state travel policies.

Travel Services may request additional information from the department and may deny reimbursement of any expenses that do not comply with WSU and state policies. Travel Services routes the TEV back to the department for any necessary corrections.

#### **Reimbursement**

The payment date is two days after a TEV is finalized. The timing of reimbursement is dependent on the method of payment as follows:

- Direct Deposit – Deposited two to three business days after scheduled paid date. See *BPPM 95.21*.
- Check – Mailed one business day after scheduled paid date.
- Wires – Issued one business day after scheduled paid date.

## **Travel Expense Reimbursement**

### **RECORDS RETENTION**

#### **Travel Services**

Travel Services is responsible for either:

- Retaining the paper version TEV and original paper receipts and documentation for the full retention period of the TEV (see *BPPM* 90.01); or
- Ensuring that scanned images of the receipts and documentation and the e-form version TEV are kept in the WSU E-Forms System for the full retention period of the TEV.

#### **Department**

The department submitting scanned receipts with an electronic TEV is responsible for retaining the paper originals for the full retention period of the Travel Expense Voucher (see *BPPM* 90.01). The department is to ensure that a given receipt is not submitted for reimbursement more than once.

NOTE: A department may retain scanned receipt images as the originals, in place of the paper receipts, *if the department is able to ensure* that the scanner used produces images that meet state records management requirements. See *BPPM* 90.21 for further information regarding imaging University records and a link to the state requirements.

A department submitting a reimbursement request for a nonemployee attaches the original receipts to the paper version TEV sent to Travel Service.