

Buffalo State Research Foundation Travel Guidelines

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Introduction to Travel Procedures and Responsibilities Purpose

This comprehensive document is designed to serve as the SUNY Buffalo State Research Foundation (RF) travel policy. This information helps to govern the use of travel funds from sponsored program, administrative, and agency accounts.

Types of Travel Covered in this

This policy applies to all travel undertaken in connection with:

- the performance of operational or administrative RF functions by fulfilling the mission of the RF or SUNY
- sponsored programs administered by the RF.

Travel costs are generally allowable when they are directly attributed to specific work on a sponsored project.

Audience

This policy is intended to be used by operations managers, project directors, RF personnel administering travel, and travelers.

Travel - Miscellaneous Expenses and Applicable Regulations

Reason for Policy

This section describes the RF policies regarding the following aspects of employee business travel and expenditures of RF funds used for employee travel, including:

- appropriateness and necessity for business travel and when the RF's travel policies take precedence over policies of a sponsor.
- reimbursable and non-reimbursable expenses incurred for travel.
- accompanying spouse, companions, and dependents.
- personal travel and extended travel in connection with RF business travel.
- travel insurance.
- applicability of tax exemptions based New York law.
- documentation requirements.

Expense Requirements

Employee expenditures of RF funds for business travel must be:

- necessary to perform a valid business purpose fulfilling the mission of the RF or SUNY or the purposes of a sponsor's award or contract, with the primary benefit inuring to the institution or the purposes of the sponsor's award or contract , not an individual's personal benefit.

- reasonable in that the expense is not extreme or excessive, and reflects a prudent decision to incur the expense commensurate with the business purpose. The determination of reasonableness must take into account relevant factors including the business purpose, the context, the source of funds, and the circumstances surrounding the expenditure.
- appropriate in that the expense is suitable and fitting in the context of the valid business purpose.

Applicability of Policy in the Event of Conflict with Sponsor Policies

Employee business travel must comply with all RF policies relating to travel and all sponsor regulations. In general, the RF policies and procedures regarding travel must be followed by RF employees, SUNY employees, and contractors and take precedence over a sponsor's conflicting policies or procedures regarding business travel.

Exceptions: A requirement in a sponsor's travel policy takes precedence over the equivalent requirement in the RF travel policy if:

- the sponsor's requirements are more restrictive than the equivalent requirements in the RF's policy or applicable procedures, or
- the sponsor has set forth explicit, less restrictive requirements in the RF-approved award document. Neither the sponsor's guidelines mailed separately to the project director or sponsored program office nor a budget attached to the award document is sufficient for purposes of this exception.

Note: A sponsor's travel policy, if used, may require greater substantiation of travel expenditures than the RF requires, or it may require the use of specific rates in paying travel expenses, which may be higher or lower than the RF rates.

Reimbursement of Travel Expenses

Expenses incurred while a traveler is in travel status that comply with the Overall Policy Regarding Expenditures of RF Funds for Travel above, and are substantiated, approved, and submitted in accordance with RF policies and procedures, will be paid or reimbursed by the RF. The following list highlights examples of expenses that generally are reimbursable and non-reimbursable and is not all inclusive:

Reimbursable Expenses Incurred while the Traveler is in Travel Status

- Air travel- In compliance with the Fly America Act, all air travel on federally funded projects (federal grants, contracts and subgrants) must be on a U.S. flag air carrier. For more information, see Fly America Act.
- Telephone calls – business call and personal calls that allow the traveler reasonable contact with his or her immediate family. Each campus will establish its own methods of reimbursement, documentation, and description of reasonableness.
- Internet usage fees – charges that are reasonable and necessary for conducting RF business, however, justification must be properly documented as to why the charge was necessary.

- Baggage fees –transportation charges for authorized excess; necessary charges for transferring baggage, and reasonably necessary charges for storage of baggage relating to or as a result of the business travel.
- Laundry/dry cleaning – reimbursement is allowed after a traveler has incurred four consecutive nights of business travel; however, separate claims for laundry and dry cleaning expenses incurred in foreign areas and non-foreign areas (states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Islands, and the territories and possessions of the United States) are not allowed and are included in the per diem under the GSA,
- GPS – reimbursement for GPS service associated with a car is allowed when reasonably necessary due to business travel that includes driving in locations unfamiliar to the traveler, however, justification must be properly documented.

Non-reimbursable Expenses Relating to Travel

- Airline Club Memberships –reimbursement for memberships in airline and airport clubs is not permissible; however, purchase of a one-day airline or airport membership may be reimbursed, provided there is a justifiable and substantiated business purpose for the use of the membership, such as a meeting or conference call or lengthy travel delay that necessitates use of facilities for business purposes.
- Early-bird check-in option – reimbursement of fees for early-bird check-in or other similar service is not permissible.
- Upgrade seat charges – reimbursement for upgrade seats is not permissible unless deemed necessary, reasonable and appropriate due to special situations, such as a traveler’s medical condition. Justification must be properly documented.

Frequent Flyer Programs

- Travelers may personally retain frequent flyer plan rewards that accrue from business travel; however, reimbursement is not permissible for travel expenses paid for with frequent flyer points or similar travel reward benefits (i.e., a traveler cannot be reimbursed for airline tickets purchased with non-cash frequent user points or travel rewards).

Accompanying Persons

The RF does not preclude family members and others from accompanying travelers on business travel, however the expenses of accompanying persons may not be not paid by the RF, except as specifically provided below:

- Dependents. Reimbursement or payment of travel expenses for dependents accompanying the traveler is not permitted except when allowed by the sponsor. Written evidence documenting sponsor approval must accompany the travel payment form in all cases when such costs are claimed.

- Spouse and Companions. Reimbursement or payment of travel expenses for spouses or companions accompanying the traveler is not permitted except in instances where the presence of the spouse or companion is a substantiated bona fide business purpose that will benefit the Research Foundation or SUNY, and the travel reimbursement is approved by an operations manager (OM) or designee or Officer or designee.

Personal Travel Combined with Business Travel

Reimbursement or payment is not permitted for expenses for personal travel combined with business travel or personal expenses incurred while in business travel status. Costs attributable to personal expenses, such as extended hotel stays or auto rentals, transportation or meal costs, or other personal incidentals that are not qualified for reimbursement under the RF policy for business travel, must not be submitted for reimbursement or, if included with business expenses, must be identified and deducted from the request for reimbursement.

Extended Travel Status

When a traveler is on an indefinite or long-term assignment (rather than traveling on a temporary assignment) and makes arrangements for accommodations at other than a hotel/motel, the OM or designee must determine whether the per diem should be adjusted to an amount commensurate with the costs actually incurred. According to IRS regulations, an assignment expected to last less than one year will usually be treated as temporary; however the traveler and the OM or designee may determine that an assignment less than one year qualifies as an indefinite or long-term assignment for purposes of this policy. The OM or designee must also determine whether it is in the best interest of the sponsored project or RF to change the employee's official station to the address of the destination office to which the traveler is assigned.

During an indefinite or long-term assignment reimbursement is permitted for expenses incurred when the employee travels to return home on weekends or holidays, if approved by the OM or designee, provided however, such reimbursement is limited to the amount the employee would have received had he or she remained in the field.

Insurance

- Trip cancellation insurance –reimbursement is allowed for protection against changes in travel plans (e.g., airfare refundable insurance), provided it is reasonably cost-beneficial. It is noted that non-refundable airline tickets must not be charged to a sponsored program award if a trip is canceled.
- Travel Insurance - While traveling internationally on RF business employees and their immediate family members may be covered under the RF's blanket international travel assistance coverage, subject to the limitations and exceptions when using the RF's international insurance program. For additional information, refer to Foreign Travel section and International Travel Assistance – Administrative Guide.

New York State (NYS) and New York City (NYC) Tax Exemptions

Travelers must comply with the following requirements in order to obtain the benefit of exemptions from state and local sales and use tax related to NYS travel and NYC Hotel Room Occupancy taxes:

- When traveling within NYS, or using hotel rooms within NYC, travelers must use the Exempt Organization Certification available in the Sponsored Programs Operations web site: <https://formserver.rf.buffalostate.edu/iFiller/iFiller.jsp?fref=cca7510394f61de4aab9a2f4cda0e41d>.
- In order to meet the requirements of the NYS Department of Taxation and Finance:
 - The only version of the certification that may be submitted to suppliers is the one listing central office's Albany address and the RF chief financial officer's signature.
 - The Research Foundation must be the direct purchaser and payer of record and payments must be made from the funds of the RF. RF exemption from NYS and local sales and use tax does not extend to personal purchases.
- If taxes are paid, they may be reimbursed if: reimbursement is appropriate under sponsor guidelines, and the receipt or other expenditure documentation contains a reasonable explanation of the circumstances under which the taxes were paid.

Documentation of Travel Expenses

All individuals incurring, approving, recording or processing payment of travel expenditures must comply with the signature approval policy and procedure established at their operating locations. All expenditures for travel must comply with RF procedures and procedures of operating locations and sponsors with respect to documentation of travel expenses in effect at the time of the expenditure.

In accordance with IRS rules, if requests for reimbursement and the submission of receipts is not timely, any reimbursements must be reported to the federal government and are treated as a taxable payment. Buffalo State has determined within 90-days to be timely and will exempt from taxes those reimbursement requests received within that time period. Those submitted after the 90-day period will be treated as taxable income. Under some extenuating circumstances, the Deputy Operations Manager (OM), may determine that the facts and circumstances allow for treatment as a non-taxable payment.

Pre-Travel and Post-Travel Procedures

This section describes Research Foundation (RF) policies and procedures to be administered before travel occurs (e.g., travel advances) and after travel occurs (e.g., documentation review).

Pre-Travel Advances

To obtain an advance, the traveler should contact the Sponsored Programs Office (SPO). Travel advances must be documented on the [Travel Payment Request Form](http://www.rf.buffalostate.edu/forms/forms-travel-forms.html) (<http://www.rf.buffalostate.edu/forms/forms-travel-forms.html>).

Post-Travel

- **RF Traveler's Responsibilities After a Trip**
 - As soon as possible after the last day of a trip, the traveler should document the actual costs of the trip. The traveler should submit a final travel payment request

form (<http://www.rf.buffalostate.edu/forms/forms-travel-forms.html>), is found on the SPO website.

- The form must include the business purpose and the duration of the trip as well as the details of the actual expenses incurred. For further details about each type of expense, see the individual subject area within this Travel Policy.
- **Final Signature**
 - The traveler's signature on the completed travel form is certification that the trip was taken for the indicated purposes that the accounting is accurate and that allowances and reimbursements are calculated in accordance with this travel policy.
- **Final Receipts**
 - The traveler must attach receipts for all expenses claimed on the travel form, except for those items outlined in this Travel Policy for which receipts are not necessary. See individual sections of this policy for details on each type of expense. Justification and explanation, if required, must be attached to the form.

Project/Office Director's Post-Travel Responsibilities

The project director or designated approver must sign the traveler's completed travel payment request form in order to certify that the trip was taken for the express purpose of carrying out project objectives or RF business.

Tax-Exempt Status

As a non-profit organization, the RF is exempt from New York State and local sales and use taxes. A tax exemption certificate should be used when paying all related travel expenses.

Types of Payments

The Research Foundation must be the direct purchaser and payer of record. RF exemption from New York State and local sales and use tax does not extend to officers, members, or employees of the RF.

Exemptions Not Honored

The supplier is not required to waive the sales tax if a payment is made with other than RF funds. If taxes are paid, they may be reimbursed if

- reimbursement is appropriate under sponsor guidelines, and
- the receipt or other expenditure documentation contains a brief explanation of the circumstances under which the taxes were paid.

Expenses and Rates

Lodging and Meals Applicability

In order to be reimbursed for both meals and lodging, a traveler must be in official travel status, i.e., at a distance greater than 35 miles from both the traveler's official station and place of residence. Travelers may be reimbursed for lodging and meals on weekends and holidays while in travel status.

Documentation Requirements

Travel Payment Request Form

Travel expenses must be documented on the Travel Payment Request Form or an equivalent form developed by the operating location. This form is available on the SPO website.

Non-overnight Travel

When claiming a meal allowance payment or reimbursement for non-overnight travel, use the "Taxable Meal Payment Request and Authorization Form"

(<http://www.rf.buffalostate.edu/downloads/Meals-Form-Taxable1.doc>).

Receipts

Use of receipts to document lodging expenses is dependent on the method of reimbursement used. Use of receipts to document meal expenses is not required. At the discretion of the operations manager or designee, reasonable expenses may be reimbursed without receipts (e.g., in situations when a receipt could not be obtained or a receipt was lost). In such cases the traveler must provide a signed, written explanation that includes the amount requested for reimbursement, the type of expense, the date, and the reason why a receipt is not being presented.

Meal Eligibility

Eligibility for an allowance or reimbursement for breakfast and/or dinner is determined by the time of departure from the traveler's official station or home and the time of return to the traveler's official station or home, according to the following table:

On the day of departure, the traveler is eligible for...	if travel begins before...
Breakfast	7:00 AM
Dinner	6:00PM
On the day of return, the traveler is eligible for...	if the trip ends after...
Breakfast	8:00 AM
Dinner	7:00 PM

Allowance and reimbursement rates are determined by the city to which the traveler travels in order to accomplish the purpose of the trip. No reimbursement will be made for lunch. One meal allowance is a combination of one breakfast and one dinner (or vice versa). Breakfast and dinner per diems should be deducted if included in a conference and/or meeting.

Example

Since meal eligibility is defined according to the times of departure and return, a traveler leaving for an overnight trip after 7:00 a.m. but before 6:00 p.m. and returning after 8:00 a.m. the next day will receive one full meal allowance consisting of one dinner and one breakfast. In this instance, if the traveler returns after 7:00 p.m., the traveler will be allowed one full meal allowance and reimbursement for dinner.

Non-overnight Meal Payments

When the traveler is in travel status for less than a full day and incurs no lodging expenses, reimbursement for breakfast and dinner will be made in accordance with the eligibility for meal requirements described in Meal Eligibility, using the rates as listed in [Schedule 2](#).

However, under most circumstances, this reimbursement is considered *taxable income* by the Internal Revenue Service. See section on [Non-overnight Meal Payments](#) for more information.

Methods of Reimbursement

There are two methods to reimburse travelers for the cost of overnight meals and lodging.

- Method I, a per diem allowance, which reimburses lodging, meals, and incidental expenses without use of receipts
- Method II, a modified per diem allowance, which requires receipts for lodging reimbursements. Receipts are not required for meals and incidental expenses (M & IE).

Travelers should choose one of these two methods. In some instances it is necessary to use both methods. In both methods, lunch is not reimbursable. **The per diems include expenses such as tips to bellmen, hotel maids, etc.**

Method I (Unreceipted Lodging)

Eligibility for Full Per Diem

To be eligible for a *full* per diem, these two criteria must be met:

- the traveler must be eligible for both a breakfast and dinner *to receive the full per diem*, as described in [Meal Eligibility](#), and
- the traveler must be in overnight travel status.

A per diem is not allowed when overnight lodging is at an official residence of the traveler.

Partial Per Diem

When the traveler is in overnight travel status but is not eligible for the full meal allowance per diem (according to the meal eligibility requirements), the traveler will receive the per diem *less* the allowance for the meal not eligible for reimbursement. The appropriate Method I rates in [Schedule 2](#) (*\$5 for breakfast and \$12 for dinner*) must be used to make the adjustment for the unreimbursed meal. Likewise, if the traveler is entitled to an *additional* dinner or breakfast that is not part of the per diem, the same Schedule 2 rates must be used.

The total payment to the traveler will be the total number of full meal per diems allowed and, if necessary, an adjustment (plus or minus) for meals (see examples below). **Per diem rates include incidental expenses, such as tips to bellmen and hotel maids.**

Documentation Requirements

Travel Payment Request Form

Travel expenses must be documented on the Travel Payment Request Form

Receipts

Use of receipts to document meal and lodging expenses is not required when using Method I.

Schedules of Rates

[Schedule 2](#), "Maximum Amounts Allowed for Breakfast and Dinner," under Method I lists allowances used for breakfast and dinner. No reimbursement is made for lunch.

[Schedule 3](#), "Per Diem Allowances within the United States," lists the per diem rates within New York State and other locations within the U.S.

Method I Examples

Example 1

A traveler leaves Albany on Monday at 6:00 a.m. to go to Buffalo and returns home Wednesday at 5:30 p.m. The traveler is eligible for 2 full meal per diems (\$40/each – see [Schedule 3](#)) and a breakfast. For this example the traveler will be reimbursed the following:

Per diem (2 @ \$40) \$80.00

Plus breakfast on Wednesday \$ 5.00 (see [Schedule 2](#), Method I rates)

Total reimbursement \$85.00

Example 2

A traveler leaves Buffalo on Monday at 8:00 p.m. to go to Chicago, IL and returns to Buffalo by 6:00 p.m. on Wednesday. Because the traveler is in overnight travel status for 2 nights, he is allowed 2 per diems (\$50/each – see [Schedule 3](#)).

Based on [meal eligibility](#), the traveler is entitled to one meal allowance on Tuesday, and one meal allowance on Wednesday, minus an adjustment for Wednesday's dinner. Because he is returning before 7:00 p.m., the traveler is not eligible for dinner on Wednesday. Total payment is adjusted, and the traveler receives the following reimbursement:

Per Diem (2 @ \$50) \$100.00

Less dinner on Wednesday \$ 12.00 (see [Schedule 2](#), Method I rates)

Total reimbursement \$ 88.00

Method II (Receipted Lodging)

Eligibility Requirements

To be eligible for Method II rates, these two criteria must be met:

- the traveler must be in overnight status, *and*
- *the traveler must save and submit valid receipts for lodging expenses.*

Documentation Requirements

Receipts

Use of receipts to document lodging expenses is required. When a traveler is in overnight travel status, lodging will be reimbursed at the actual cost, up to the maximum federal allowance (see the [GSA Web site](#)). Meal receipts are not required for meal reimbursements. All meals associated with overnight travel will be reimbursed at the federal per diem rate for the area of assignment.

Travel Payment Request Form

Travel expenses must be documented on the [Travel Payment Request Form](#). This form is located in the SPO Web site.

Tax Exemption Forms and Certificates

See the Travel within New York State (NYS) section below.

Full Meal Allowance

To be allowed a *full* meal per diem, these two criteria must be met:

- the traveler must be eligible for both a breakfast and dinner as described in [Meal Eligibility](#), *and*
- the traveler must be in overnight status.

When the traveler is in overnight travel status but is not entitled to the full meal per diem because of the meal eligibility requirements, the traveler will receive the amount for the meal that is not part of the per diem (i.e., breakfast or dinner). These rates are provided in [Schedule 2](#), in the section "Method II (Receipted Lodging) or Non-overnight Receipted Meal Expenses." Also, see examples in the example section.

Federal Per Diem Rates

The RF uses the U.S. General Services Administration (GSA) per diem rates to establish maximum reimbursement. These rates

- differ from state to state and city to city (destination determines a traveler's reimbursement rate).
- **include all applicable taxes and incidental expenses, such as tips to hotel maids and bellhops.**
- are updated and [provided online by GSA](#).

Any amounts over the federal per diem rates must be approved by the operations manager or designee and must be documented as to why the rate is over the maximum. See Example 1 below. Rates for Alaska, Hawaii and Puerto Rico are established by the Department of Defense. [Official DoD Per Diem Rates](#) are available online from the Defense Technical Information Center but can also be accessed from the [GSA web site](#) related to Travel and Transportation Management Policy. These rates are subject to change monthly.

Method II Examples

Example 1

A traveler goes to a conference in Boston. The conference is being held in a hotel with a rate of \$265 per night. The maximum lodging per diem for Boston is \$256. The over-the-maximum can be justified, because the traveler, staying at a different hotel, would have incurred additional transportation expenses to and from the conference.

(Note: This example uses 2010 GSA rates.)

Example 2

A traveler leaves Binghamton on Sunday at 4:00 p.m. and travels to NYC. The traveler returns to Binghamton at 9:00 p.m. on Wednesday.

Lodging

Beginning in 1999, the GSA separates allowances for the different boroughs of NYC, so you must be more specific than "NYC." In this case, the traveler stayed in Manhattan where the maximum lodging amount is \$360 per night.

Meal Allowances

The traveler is entitled to 3 full meal per diems and a dinner on Wednesday night (returned home after 7:00 p.m.). Manhattan is a \$71 per diem location.

(Note: This example uses 2010 GSA rates.)

For this example, the traveler will be reimbursed the following:

Three nights lodging @ \$340 = \$1020.00

Three full per diems @ \$71 = \$213.00

Plus dinner on Wednesday @ \$57.00

Total = \$1,290.00

Nonovernight Meal Payments - Taxation

The Internal Revenue Service (IRS) considers advances, allowances, or reimbursements paid to an employee for meal expenses incurred during one-day, nonovernight travel as taxable income. As taxable income, the amount is reported to employees on an IRS Form W-2 "Wage and Tax Statement." Payments to RF employees for nonovernight meal expenses must be included in the employee's paycheck as gross income and reported on the employee's Wage and Tax Statement (IRS Form W-2). In addition, taxes must be withheld and related fringe benefits must be charged to the account from which the employee is paid. Advances are not permitted for nonovernight meal expenses.

Exception to Policy

Meal expenses incurred by a RF employee in conjunction with a RF business meeting are treated by the IRS as miscellaneous business expenses. Reimbursements for such expenses are not included in the employee's gross income, and are not subject to IRS reporting, taxation, and withholding requirements.

Required Form

The Taxable Meal Payment Request and Authorization Form ([word](#)) ([pdf](#)) must be used to record nonovernight meal expenses. The form available on the SPO website.

Approvals

The employee must complete and sign the form to indicate the expenses incurred. The operations manager or delegate must review and sign the form to indicate approval of payment for the expenses.

Deadline

The form must be completed and submitted for review and approval to the office at the operating location that is responsible for handling travel matters within a reasonable period of time following the conclusion of the trip.

Non-RF Employees

The following types of nonemployees may travel on RF business and request reimbursement for meal expenses incurred during non-overnight travel.

- Independent contractors
- SUNY employees

Taxable income reported to the IRS is dependent on the type of nonemployee, as described in this table:

Independent Contractors	SUNY Employees
<p>All payments (both for services and for non-overnight meal reimbursement) must be made through the accounts payable process using the same budget category as all other payments to the contractor. Payments should not be made from the travel budget categories. Payments for non-overnight meal expenses are taxable and must be reported to the IRS and to the contractor on IRS Form 1099-MISC, "Statement for Recipients of Miscellaneous Income." Choose the appropriate version (year) of this form from the Forms and Publications page of the IRS Web site.</p> <p>All non-overnight meal payments are taxable, whether included in the contractor's fee or billed separately from the fee. The RF will not report on the 1099 other travel expenses, such as lodging and transportation, <i>if the contractor substantiates (provides receipts and documentation) the expenses.</i> Refer to Miscellaneous Income Payments to U.S. Citizens and Resident Aliens.</p>	<p>A SUNY employee who travels on RF business performs a service as an employee of SUNY. Therefore, a SUNY campus may:</p> <ul style="list-style-type: none"> ☑ choose to reimburse its employee for non-overnight meal expenses and thus take responsibility for the employee's W-2s and related withholding (see Taxable Income, above). ☑ receive RF reimbursement for the cost of the employee's non-overnight meals by submitting an invoice to the RF for the charges (using a Travel budget category); the RF will issue a vendor check to SUNY.

Transportation Commercial Airplane Travel

Travelers are expected to use the lowest-priced available, appropriate, coach-class airfare. First class or other premium airfare may be used when no reasonable alternative is available.

In compliance with the Fly America Act, all travel on federally funded projects must be on a U.S. flag air carrier. For more information, see the [Fly America Act](#).

Reimbursable Expenses

The cost of airplane tickets (including taxes) is reimbursable.

The cost of tolls, parking, and mileage related to airplane travel (e.g., travel to and from and parking at the airport) is reimbursable. Refer to the [Personal Automobile](#) section for more information on mileage reimbursement.

Per OMB Circular A-21, "Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare, or the lowest commercial discount airfare are allowable except when such accommodations would":

- (a) require circuitous routing;
- (b) require travel during unreasonable hours
- (c) excessively prolong travel;
- (d) result in additional costs that would offset the transportation savings; or
- (e) offer accommodations not reasonably adequate for the traveler's medical needs. The institution must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

Nonrefundable Airline Tickets

Nonrefundable airline tickets should not be charged to a sponsored program account if a trip is cancelled.

According to OMB Circular A-21, "Cost Principles for Educational Institutions," a cost can be charged to a project if there is a direct benefit to the project. If the trip is cancelled, there is no benefit to the project, and the cost should be absorbed by the campus.

If in the future the project director wants to pay the airline transfer fee and use the ticket for another purpose benefiting the project, then the cost of the ticket plus the transfer fee can be charged to the sponsored project.

Documentation Requirements

Requests for reimbursement for airplane tickets should be supported by the passenger's portion of the airline ticket or an e-ticket. Any other documentation should be attached to the travel reimbursement form that shows reasonable proof that the trip was made (e.g. airline receipt).

Requests for reimbursement for first class or other premium accommodations must be supported by explanatory statements attached to the Travel Payment Request. The cost of the ticket should be recorded on the form. Receipts for any additional costs, such as tolls, parking, and mileage, must be attached to the form for each expenditure over \$75. The Post-Travel Procedure section of this manual describes specific requirements for processing travel payment request forms.

Personal Automobile Use

Personally owned automobiles may be used for RF business. It is the responsibility of the operations manager or designee to ensure that additional expense is not incurred by using personally owned automobiles when other transportation methods (e.g., train, plane, rental car, etc.) are appropriate and available.

Insurance

The RF carries a non-owned automobile liability insurance policy to protect the RF against claims and losses arising from injury or property damage to third parties. The RF policy does not reimburse RF employees or project staff for damage to personal vehicles or their personal auto policy deductible.

Additional named insureds on the RF's policy include employees, project directors, volunteers, and others who are working within the scope of their employment on RF business or who are

conducting RF business under the direction of a project director or other person authorized to act on behalf of the RF.

In the event of an accident, the underlying liability coverage on the personally owned automobile becomes primary for the payment of any claims. If the driver of the personally owned automobile is not the owner, any valid and collectible automobile insurance carried by the owner becomes primary. The insurance carried by the driver of the automobile then becomes secondary.

After all valid and collectible underlying automobile insurance coverage has been exhausted, the RF's non-owned automobile insurance policy will cover the amount of any valid claim that exceeds the underlying policies.

Reimbursable Expenses

Reasonable and accurately recorded personal car mileage used for local travel and out-of-town travel is reimbursable at the allowable mileage rate established by the Internal Revenue Service (IRS). See [Schedule 1](#). This can include travel from the traveler's residence or official work station (see [glossary](#) for definition) to local transportation terminals or local business sites (e.g., seminars, meetings), provided that the mileage is above and beyond mileage from the traveler's home to their official station. Mileage from the traveler's home to an official work station is not reimbursable.

The mileage reimbursement covers, but is not limited to, gas, oil, depreciation, insurance costs of operating a vehicle, and repairs for any damages to the automobile.

The cost of tolls and parking are reimbursable for both local and out-of-town travel.

Nonreimbursable Costs

Unnecessary Additional Costs. If the operations manager or designee determines that the use of a personal automobile is for the convenience of the traveler and that unnecessary additional costs were incurred, the maximum reimbursement will be the cost of coach or tourist common carrier (train, plane, bus, etc.) plus associated transportation costs to and from terminals, including mileage, tolls, and parking costs. **Fines and related towing charges for traffic violations, illegal parking, or speeding are not reimbursable.**

Documentation Requirements

Mileage, toll charges, and parking fees must be recorded on the [Travel Payment Request](#). Receipts for each expenditure over \$75 must be attached to the form. In addition, documentation showing the mileage calculation from Point A to Point B (e.g. Mapquest print).

Mileage Rate and Cost of Insurance

The mileage allowance for use of privately owned automobiles is intended to include the pro-rated cost of insurance coverage.

Rental Vehicles

Rental vehicles may be used when it is in the best interests of the project or the RF. For example, renting a vehicle would be considered appropriate under the following circumstances:

- renting is the least costly alternative
- renting is the only method of transportation available
- renting will eliminate substantial delays

Insurance

Vehicles should be rented in the name of the Research Foundation. This ensures that both the RF and the traveler are properly covered by insurance and eliminates any confusion regarding liability for coverage in the event of an insurance claim.

Refer to [Insurance Guidelines for Rental Vehicles](#).

Reimbursable Expenses

Tolls, parking fees, fuel, and the cost of renting a vehicle are reimbursable. **Non-reimbursable Costs**

Insurance

The cost of Personal Accident Insurance (PAI) or Personal Effects Insurance (PEI) is not reimbursable. Complete requirements, including those for foreign travel, are provided in [Insurance Coverage: Rental Vehicle Use](#).

Citations/Violations Incurred While on RF Business

In accordance with RF policy, fines and related towing charges for traffic violations, illegal parking, or speeding are not reimbursable.

Documentation Requirements

The rental invoice and, if required by the sponsor, an explanatory statement of the rental car use must be attached to the [Travel Payment Request Form](#). The total cost must be recorded on the form, which is available in the Travel > Forms and Handbooks section of the RF Web site. **Note:**

Operating locations should not use SUNY travel forms.

Receipts for any additional costs, such as tolls and parking, must be attached to the form for each expenditure over \$75 (or the lower dollar limit established by the operating location).

Rental Vehicles (Guidance on Insurance Coverage) Purpose

This section provides general, insurance-related guidelines that Research Foundation (RF) operating locations should follow when renting vehicles for RF business. **Definitions**

The terms listed below are used in this document. (Each term below is linked to its definition in the RF glossary resource area of the RF Web Site. From the glossary, click the Back button on your browser toolbar to return to this document.)

[Covered Territories](#)

[Damage Waiver Protection](#)

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- ☐ [Foreign Territories](#)
- ☐ [Long-Term Rental Agreement](#)
- ☐ [Short-Term Rental Agreement](#)

Research Foundation Preferred Rental Car Company

The Research Foundation has established a master service agreement with Enterprise Rent-A-Car, based upon the New York State Contract #72001, PS65506/PS65507 for passenger vehicle rentals within New York State and the United States. This master agreement provides the RF with a corporate profile to ensure that RF employees are obtaining the appropriate rental vehicle insurance coverage and to ensure that the state contract rates are reserved. However, each campus should set up a separate billing account using the RF master agreement as a basis, and obtain a specifically assigned agency corporate code to facilitate campus billing requirements. **Renting the Vehicle in the Name of the RF**

Vehicles should be rented in the name of the Research Foundation. This ensures that both the RF and the employee (driver) are properly covered.

If a corporate credit card is not available and a personal credit card is used to rent the vehicle, the rental documents should clearly show that the vehicle is rented on behalf of the Research Foundation. This will eliminate any confusion regarding liability for coverage in the event of an insurance claim. **Insurance Offered by Rental Agencies**

Rental agencies may offer the following types of insurance for short-term vehicle rentals:

- ☐ Damage Waiver Protection
- ☐ Personal Effects Insurance
- ☐ Personal Accident Insurance
- ☐ Liability Insurance

Operating locations should follow the guidelines described below for each type of insurance.

Damage Waiver Protection

Damage waiver protection coverage, also known as loss-damage waiver (LDW) or collision damage waiver (CDW), is available and should be purchased for all short-term vehicle rentals. This cost is generally an allowable charge to the sponsored program account. Please note that insurance (damage waiver and liability protection) is now included in the Enterprise contract. **Personal Effects Insurance**

Insurance

Insurance for personal items is the responsibility of the individual. It is not an allowable charge against the sponsored program award and is not covered under the insurance policies of the RF. Personal items do not include sponsored program research equipment insured under the RF floater policy. 29

Personal Accident Insurance

This coverage is not an allowable cost, because RF employees, program volunteers, and program participants are covered under Workers' Compensation Policy. Personal Accident Insurance should not be purchased upon rental of the vehicle. **Liability Insurance**

It is not necessary to purchase additional liability coverage from the vehicle rental agency. Vehicles rented under short-term rental agreements are afforded primary liability coverage under the RF's hired automobile insurance policy (see [Personal Automobile Use](#)). **What to Do When Primary Insurance Coverage is Required**

Some long-term rental agreements require that the RF carry primary insurance on the rented vehicle. In such cases, the vehicles must be individually listed on the RF's owned automobile insurance policy. This policy is subject to appropriate deductibles for comprehensive and collision coverage. The deductible must be paid by the operating location. There is a premium charge for adding vehicles to the RF's owned automobile insurance policy. **Reporting Accidents**

To the Rental Agency:

All motor vehicle accidents must be reported immediately to the rental agency. In addition, the authorized driver is required to complete the agency's accident report form. Failure to comply with the requirements of the rental agency for reporting an accident or damage to the rental vehicle could result in the driver being held personally liable for any costs. **To the RF Central Office:**

All motor vehicle accidents must also be reported to the Office of the Chief Financial Officer by calling (518) 434-7052, or by faxing information to (518) 935-6712 or sent via email to rfinsurance@rfsuny.org.

Claims

All claims must be forwarded to the Office of the Chief Financial Officer. The information can be faxed to (518) 935-6712, or sent via email to rfinsurance@rfsuny.org.

The RF's insurance carrier reserves the right to deny coverage due to late reporting of a claim.

Travel in Foreign Territories

Insurance coverage purchased in the U.S. is generally not recognized outside of the covered territories. Therefore, when traveling outside of the [covered territories](#), it is necessary to purchase the appropriate insurance from the rental agency in the country where the vehicle is rented. As a general rule, it is recommended that the traveler purchase all of the insurance offered by the rental agency in the foreign territory. 30

For the traveler's protection, the Office of the Chief Financial Officer should be notified of plans to rent a vehicle in a foreign territory and will assist in determining the amount and types of insurance that should be purchased.

Taxi and Public Transportation Use

Travelers may want to use taxis or public transportation for travel

- between their residence or official station (see glossary for definition) and the local transportation terminal.
- from one transportation terminal to another transportation terminal.
- between transportation terminal and lodging.
- between transportation terminal and work site (at destination).
- between lodging and work site (at destination).

Travelers should use the most economical means of transportation whenever possible.

Taxi

The cost incurred for the use of taxicabs is reimbursable with receipts. Without receipts, the total maximum reimbursement is \$75 each way. Tips are included in the maximum.

Public Transportation

The cost of necessary bus or subway trips is reimbursable.

Documentation Requirements

Costs must be recorded on the [Travel Payment Request Form](#). Receipts for expenditures over \$75 (or the lower dollar limit established by the operating location) must be attached to the form. If receipts were not obtained, the number of trips and the amount(s) paid must be recorded on the form or a statement containing the information must be attached.

Train or Bus

Travel by train or bus should be by coach if the one-way distance is 200 miles or less. Rail travel in excess of 200 miles one way may be first class. For first class, chair accommodations must be used during the day and roomette accommodations may be used for overnight travel. Roomettes are economy accommodations that include a bunk and a sink.

Reimbursable Expenses

The cost of the train or bus ticket is reimbursable.

The cost of tolls, parking, and mileage related to train or bus travel (e.g., travel to and from and parking at the station) is reimbursable.

Documentation Requirements

Ticket stubs to support reimbursement of each expenditure over \$75 must be attached to the [Travel Payment Request Form](#). If sleeping or parlor car accommodations are used, justification must also be attached to the form. The cost of the ticket should be recorded on the form. Receipts for any additional costs, such as tolls, parking, or mileage, must be attached to the form for each expenditure over \$75 (or the lower dollar limit established by the operating location).

General Information regarding Transportation Expenses

Policy

Travelers are expected to travel by the method most conducive to achieving the objectives of the trip while balancing cost, time, and safety. Added costs incurred for the convenience of the traveler,

such as travel by circuitous routes or travel schedules that require nonessential sleeping accommodations, must be approved by the operations manager or designee.

Documentation Requirements

Reimbursement Rates

Travel Schedule 1 - IRS Mileage Reimbursement Rates

For the most current IRS Mileage reimbursable rates applicable to the Research Foundation travel and moving expense reimbursements, please visit [Internal Revenue Service \(IRS\)](#).

International Travel

Foreign Travel Sponsor Guidelines

Travelers should review sponsor regulations, award terms and conditions before traveling outside the United States. Many sponsors have different requirements for foreign travel, and some have certain programs that award funds for international research and/or training. These programs may have special requirements in addition to those imposed by the sponsor and the general award terms and conditions.

Travel Warnings

The U.S. Department of State's Bureau of Consular Affairs decides, based on relevant information, to issue travel warnings to U.S. citizens, recommending that Americans avoid travel to certain countries. The countries and dates the travel warnings were issued are listed on the [Current Travel Warnings](#) Web site. Travelers going to any country indicated by the U.S. Department of State with a travel warning must have advance written approval from the campus operations manager and campus president, with written notice to the RF's central office (RFInternationalTravel@rfsuny.org), before traveling. For foreign travel by central office staff, prior approval must be obtained in writing from the executive vice president.

It is the responsibility of the traveler to check the Current Travel Warnings list before traveling, to obtain the necessary authorization, and to read and abide by the information contained in the travel warning. Travelers should also read the Department of State's "[Tips for Traveling Abroad](#)."

Documentation Requirements for Travelers

The Intelligence Reform and Terrorism Prevention Act of 2004 requires that travelers to and from the Caribbean, Bermuda, Panama, Mexico and Canada have a passport or other secure, accepted document to enter or re-enter the U.S. **International Travel Assistance**

The RF's board of directors authorized the RF to provide [international travel assistance](#) coverage for all persons traveling overseas on official RF business.

Transportation

For foreign travel, travelers should contact the appropriate campus travel/sponsor compliance office to assure compliance with sponsor guidelines. All air travel on federally funded projects must comply with the [Fly America Act](#).

If a traveler plans to rent a vehicle while in a foreign territory, the Office of the Chief Financial Officer should be notified beforehand by sending an email to rfinsurance@rfsuny.org. Refer to the "Travel in Foreign Territories" section in [Insurance Coverage: Rental Vehicle Use](#).

Meals, Lodging and Incidental Expenses

Travel costs must comply with A-21 requirements, specific sponsor regulations, and must be in accordance with all export control regulations and RF travel policies.

Payment for foreign travel is calculated using [Method I](#). No receipts are required for lodging or meals. The rates are per diem allowances including meals, lodging, and [incidental expenses](#). When sponsors allow foreign travel but do not provide a schedule of allowance, the U.S. State Department's [Maximum Travel Per Diem Allowances for Foreign Areas](#) must be used. The rates for Alaska, Hawaii and Puerto Rico are established by the Department of Defense in [Official DoD Per Diem Rates](#). Both sites (DoS and DoD) can be accessed from the General Services Administration (GSA) Travel Management Policy Division's page [Per Diem Rates](#). These rates are subject to change monthly.

The eligibility for meals is the same as for domestic travel (see [Meal Eligibility](#)).

When adjustments need to be made to the meals and incidental expenses (M&IE) portion of the per diem:

Using the New York State Policy
20% for breakfast 80% for dinner

Examples of circumstances that would cause an adjustment to the per diem rate include the following circumstances:

- The traveler is not entitled to a specific meal because the meal is provided by another source.
- The timing of the travel allows or disallows a specific meal, as described in [Meal Eligibility](#). (See examples under [Method I](#).)

Canada

Some sponsors consider Canadian travel to be domestic travel while others consider it foreign travel. Travelers should check sponsor guidelines to determine how their sponsor classifies Canadian travel and categorize it accordingly for payment purposes. Even when travel to Canada is considered domestic by the sponsor, travelers should claim foreign rates for payment unless the award instrument or sponsor regulation provides otherwise.

See Sponsor Guidelines above.

International Travel Assistance

The RF provides blanket international travel assistance coverage, as well as emergency health insurance benefits, for all persons (other than independent contractors) traveling overseas on official Research Foundation business.

Overview of Programs

The table below identifies the provider options, coverage for each program, and eligibility of RF staff to participate in the program.

Provider/Program	Coverage	Eligibility and Restrictions
FrontierMedex	<p>Provides administration of Worldwide Emergency Assistance Services, including Global Security Services. Travel assistance benefits include a 24-hour/day-365 day/year call center where a traveler can obtain and has access to:</p> <ul style="list-style-type: none"> • emergency and routine medical assistance • medical and prescription medication referrals • medical evacuation • lost document assistance • legal referrals • contact information for embassies • emergency messages to family members • emergency telephone translation service • security analysis of risk conditions throughout the world • an experienced crisis management team • emergency evacuation 	<p>Available to anyone (other than independent contractors) traveling outside the home country on official Research Foundation for SUNY business. The spouse and dependent children are also covered when accompanying the person working on Foundation business.</p>
Geo Blue Traveler (GBT)	<p>Provides</p> <ul style="list-style-type: none"> • upfront payment guarantees to hospitals and physicians worldwide for non-routine medical care for SUNY or RF employees and their eligible dependents traveling on RF business for periods of fewer than 180 consecutive days. • direct payments and guarantees of payments to physicians, laboratories, clinics, and urgent care centers if appointments are made through Geo Blue either by phone, email, or online. • recommendations to facilities of all types. <p>Note: Travelers and their dependents should have comprehensive health insurance in place before leaving the country, since this program does not cover routine care. A project may purchase optional medical insurance from Geo Blue on a per-trip basis if needed for staff whose U.S. comprehensive health insurance does not provide out-of-network coverage. The cost of such optional health insurance will be a direct charge to the project.</p>	<p>All faculty, staff, students, paid and unpaid program participants, and fellows traveling on official Research Foundation for SUNY business are eligible and who are traveling on the business of, or at the expense of, the Research Foundation outside their country of residence or permanent assignment. Persons for whom coverage is prohibited under applicable law will not be considered eligible for this policy. Independent contractors are not covered. The spouse and dependent children are also covered when accompanying the person working on RF business. Other important exclusions and limitations apply to the GBT program. Please review the program materials for more information.</p> <ul style="list-style-type: none"> • GBT member guide • GBT Certificate of Coverage <p>IMPORTANT: Do not post either of these documents on public campus websites. The documents require RF login to prevent unauthorized use.</p>
Geo Blue Expatriate (GBE)	<p>Provides</p> <ul style="list-style-type: none"> • upfront payment guarantees to hospitals and physicians worldwide if appointment is made through GeoBlue either over the phone, online, or via email. • comprehensive medical coverage, which includes routine services. Most services are covered at 90% 	<p>The GBE program is only available to RF employees working a minimum of 30 hours per week on RF business assignments overseas for 180 or more consecutive days per year, and their eligible dependents. The dependents need not travel with the RF employee in order to be covered.</p> <p>Note: The GBE program can be used as an alternative to the RF Regular Employee Health Plan. Once enrolled, GBE participants can discontinue their RF health coverage. They can then resume</p>

		<p>their RF health coverage upon their return without penalty. Other important exclusions and limitations apply to the GBE program. Please review the program materials for more information.</p> <ul style="list-style-type: none"> • GeoBlue Expat Member Guide • GeoBlue Expat Certificate of Insurance
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SUNY Benefits for Employees and Students

SUNY also provides international travel and health benefits for their faculty, staff and students who are traveling on SUNY programs. Participants are enrolled by the campus at which they work or study; an insurance premium is required. Please [contact the SUNY international benefit administrator](#) at your location for more information.

Cost of Coverage

The RF pays the full cost for the FrontierMedex, GBT, and GBE coverages. The cost of any optional medical insurance for short-term travelers (as discussed above) on a per-trip basis will be a direct charge to the project.

Travel to any of the following countries is **not covered by FrontierMedex**:

- Cuba (Medical, political, and security services excluded)
- Iran (political and security services excluded)
- North Korea (political and security services excluded)

Contact central office if you have any international travelers in this situation.

Note: Projects do not need to enroll specific individuals for the FrontierMedex or GBT coverages, but do need to enroll expatriate employees in the GBE coverage. See administration of the Travel Assistance Benefit below, steps 3 and 6.

What to Give Eligible Travelers

Those traveling abroad on official RF business (who are not independent contractors) should be provided with the following information:

- The brochure "[GeoBlue Traveler Member Guide](#)," which describes medical, personal, and travel assistance services available from both GeoBlue and FrontierMEDEX. This brochure includes the RF ID number the member will need to provide to GeoBlue in case of an emergency. There is no longer a separate ID card. **IMPORTANT: ALL EMERGENCY CALLS SHOULD BE MADE TO GEO BLUE. IF NECESSARY, THE CALL WILL BE ROUTED TO FRONTIERMEDEX**
- The [GeoBlue Traveler Certificate of Coverage](#)

Note: RF Employees who enroll for the GBE program should receive a hard copy ID card and welcome letter directly from GeoBlue.

Administration of Travel Assistance Benefit

The following table describes the steps taken by operating locations, project offices, and eligible travelers to take advantage of these benefits: