

PRESBYTERIAN COLLEGE

Travel and Entertainment Policy

Presbyterian College will pay for business travel and entertainment expenses that are reasonable and necessary to conduct College business and which have been properly documented and approved.

This policy applies to students, faculty, staff, candidates for employment, guest speakers or presenters, and any others whose travel or entertainment is to be paid by College funds. This document is written in general terms to allow reasonable discretion, and it is not expected to cover every possible situation. Grant or federally-funded programs may have additional requirements.

Approval

Overnight travel and all entertainment must be approved **BOTH in writing and in advance** (except in cases of emergencies). **Such purchases must be properly documented according to College policy and IRS regulations.**

- Requirements for pre-approval and for documentation are the same whether a College credit card, cash advance, College check, or personal funds are used.
- The form attached is required. The following items must be included:
 - Description and dates (where and when)
 - Business purpose of the trip or event - *why* is this a College expense
 - Names of College employees traveling or hosting
 - A detailed budget, sufficient for understanding the cost and scope
- For routine, ongoing entertainment (prospects, donors, etc.), a monthly budget and pre-approval is sufficient.
- No one may be the sole approver of his or her own travel or credit card statement. You will receive instructions on where to forward your credit card statement and any requests for reimbursement. See credit card procedures.

Receipts and Documentation of Expenses

Detailed receipts (as opposed to a credit card signature slip) are required for transportation, lodging, meals, and any business-related purchases of goods or services.

- For each trip, group receipts with the pre-approval form and make sure the business purpose of the trip is clearly noted.

- For lodging, a detailed folio or bill
 - For air, rail, ship or other common-carrier transportation, a detailed ticket stub or receipt
 - For rental cars, a copy of the rental agreement showing final price paid
 - For meals, an itemized receipt as well as the total charge receipt
 - Write on the receipt or on a sheet attached to the receipt the names of those present, the business purpose – *why* is this a College expense, and, if not already printed, the name of the restaurant, date and location (same details also needed in SmartData notes if paid by credit card).
 - For other purchases, provide a similar level of itemization so an auditor or IRS examiner can determine what was purchased with College funds and why.
- Include your pre-approval form.
 - Unless otherwise directed, turn your trip report in to your department chair or budget manager.
 - Original receipts are to be attached to the T & E Form. If charges were made to your credit card, make copies of receipt for T & E Form and attach original receipt to credit card statement along with a copy of the T & E Form. For conferences, attach a page showing the schedule or short-form agenda of the meeting.

Timeliness

Receipts should be organized by trip or event and turned in within 7 business days from end of trip/event.

- Receipts not turned in within 15 business days of the end of trip or event may result in loss of privileges to travel or use of a College credit card or tax to the employee.
Exception: For credit card charges, receipts must be attached to the credit card statement and submitted by due date (see credit card policy).

Prudence

Travel and entertainment expenses should be reasonable, prudent, consistent with the College's standing as a church-related, non-profit organization, and focused on a valid College purpose in relation to the College's mission or to donors, prospective students, or guests of the College.

Travel and lodging are to be arranged in the most economical, prudent way that meets the business need. Consideration of "most economical" should include safety, travel time and any extra funds used for meals and lodging in addition to transportation costs.

Plan ahead and monitor air fare. Fares normally rise as the departure date nears.

ALLOWED: With proper documentation and assuming pre-approval has been obtained for the trip or event, these charges will be paid by the College.

- ✓ Coach or economy class air fare including reasonable baggage fees.
 - You may keep frequent-flyer miles for personal use, but you may not choose a higher-cost flight to get miles on your preferred carrier.

- ✓ Mileage reimbursement in personal car at College approved rate of 50 cents per mile.
- ✓ Meals with proper receipts, up to \$50 per day if staying overnight and, if not staying overnight, \$40 per full day; \$20 per half day (totals include tax, tips, snacks)¹. (Exceptions for candidates for employment and/or guest speakers or presenters may be approved by either the Vice President for Human Resources and Title IX or the Vice President for Finance and Administration.)

Lodging, with an itemized bill, in a mid-range hotel (\$ 200 room rate per night) (Exceptions for candidates for employment and/or guest speakers or presenters may be approved by either the Vice President for Human Resources and Title IX or the Vice President for Finance and Administration.) Meal and lodging limits may be increased for high-cost locations if agreed in writing and in advance.

- ✓ Reasonable and necessary rental car expenses, taxi, subway, airport shuttle service, tolls, parking, and tips.
 - PC has a contract with Enterprise Rent-A-Car & National Car Rental that includes full **Damage Waiver (DW)** and **Liability Protection** that alleviates travelers from financial responsibility for loss or damage to the rental vehicle. This coverage is applied automatically when using account number **XZ26E64** for business use rentals in the U.S. and Puerto Rico. Outside the U.S. and Puerto Rico or when renting with another company, Full Coverage should be selected at an additional cost. A college credit card must be used when paying for a rental vehicle unless other arrangements have been made. Direct Bill *may* be an option in approved instances. Contact the Business Office for details. In order for the college's insurance to be effective, a college credit card must be used to pay for the rental vehicle. See [Enterprise FAQs](#) for details on our contract.

NOT ALLOWED: The College will not pay for or reimburse employees for the following.

- ⊗ First class air fare or other premium or luxury transportation.
- ⊗ Priority boarding on flights
- ⊗ Volunteering to be “bumped” from a flight to get coupons for personal travel
 - Any vouchers obtained if employees are involuntarily bumped must be used for College travel.
- ⊗ Choosing a higher fare to get loyalty points
 - Employees who choose to use personal frequent flyer miles or loyalty rewards for College trips *may not* be reimbursed for the cost of the fare, but *may* be reimbursed for taxes or fees not covered.
- ⊗ Travel insurance, extra insurance on luggage beyond that included in the base fare
- ⊗ Replacements for lost or damaged luggage or personal belongings.
- ⊗ Baggage fines on personal luggage (e.g., overweight/oversize because you bought heavy souvenirs)
- ⊗ Premium or “concierge-level” rooms.

¹ Some have asked why receipts are needed if there is a *per diem* limit. This is not a *per diem*, but a maximum. The College, like many firms, has chosen not to use *per diem* reimbursement.

- ⊗ Meals which could have been eaten as part of a conference and included in the conference fee
- ⊗ Meals which reasonably could have been eaten at home before leaving or after returning from travel or an event.
- ⊗ Personal expenses: clothing, medicines, eyeglasses, barber or hairdresser, tobacco, etc.
 - A more extensive list of personal expenses may be found at the end.
- ⊗ Extra expenses for a spouse, child or friend to travel; babysitting or pet boarding.
- ⊗ Alcohol, whether or not with meals, except when entertaining a non-employee guest with a valid business purpose.
 - See the separate rules for alcohol.
- ⊗ Magazines, newspapers, books, movie tickets, in-room high-speed Wi-fi, premium channels or pay-per-view.
- ⊗ Costs of golf or other sports or recreation for employees.
- ⊗ Parking or speeding tickets, damages, fines, or similar fees or costs.
- ⊗ Lodging costs, if the employee could reasonably have spent the night in question at home.
- ⊗ Snacks while running errands locally
- ⊗ No mini bar purchase

Consult your officer: Unless you get the following items pre-approved in writing prior to the trip or event, assume these are NOT allowed.

- Business class air fare may be approved on extended, overseas trips if deemed prudent by the President or the Vice President for Finance and Administration.
- Travel on chartered aircraft Conference hotels, which are usually more expensive than a mid-range hotel, may be used if approved
- Small gifts for hosts, donors, or others where the business purpose is defined.
 - Also consult the Athletic Director or Compliance Officer if an athlete is involved.
 - Do not send money to other charities or to other individuals as a gift.
- Golf or other entertainment for donors, prospects or other business guests of the College.
 - Also consult the Athletic Director or Compliance Officer if an athlete is involved.
- Taking each other or groups of employees out to eat.

IRS Guidelines

The IRS has guidelines which we must follow as a tax-exempt, non-profit organization. They are summarized below.

- Expenses are limited to actual and reasonable expenses incurred for transportation, meals, lodging and other necessary business expenses.
- These expenses must be supported by original receipts provided by the vendor for all individual transactions.
- To be adequate, receipts must show the amount, date, place and a clear description of the nature or essential character of the expense.
- Hotel receipts should show separate amounts for lodging, meals and telephone calls.
- Restaurant receipts must show items ordered and include the name of each person in attendance and the business purpose of the meal.

- The IRS does *not* consider the following to be valid receipts: checkbook registers, carbon copies of checks, cancelled checks, or personal credit card monthly statements.

Employees will lose the privilege of using a College credit card or will not be reimbursed if they do not comply with these guidelines. Other consequences, including tax consequences, may also follow.

Gift Cards

No gift card purchases are allowed on college credit cards. Gift cards for student involvement may be allowed with proper documentation via a college check request approved by the Controller.

Personal Vehicles

Employees using personal vehicles for College business are required to submit an “Out-of-Pocket” expense or travel report to receive reimbursement. The employee will be reimbursed for the total number of miles driven times the College’s mileage reimbursement rate. The form must include all required IRS documentation.

- Business purpose of the trip
- Destination
- Dates
- Names of travelers

Employees will not be reimbursed for fines for moving violations, parking tickets, towing charges, or damages to their private vehicle. Employees are required to carry adequate insurance protection on their private vehicles.

Reporting Accidents

Report all accidents while driving any vehicle on College business promptly.

Call 911 or the local police. Do not leave the scene of an accident.

Get a police report, even if the damage seems “minor.” Claims for injury by others may be made weeks or months later.

After calling 911, next call Campus Police at 864-833- 8911. Next, if in a rented vehicle, follow the instructions from the rental company to report accidents and notify the college immediately.

Also report accidents while on College business (whether you are driving or not) to the Human Resources office as soon as possible. This protects your rights under S.C. workers compensation laws.

Send a written statement explaining what occurred to Campus Police. Be sure to include date, time, location, conditions, and others involved. Be sure to get the other person's information.

Alcohol

The College does not pay for alcohol, except under these guidelines and only when approved by an officer of the College.

If alcohol is to be provided as part of a valid entertainment expense for non-employee guests at a restaurant, the College will pay for **one drink** for an employee hosting or helping host the guests. Hosts should not order or pay for an excessive amount of alcohol for any guest.

If alcohol is to be provided as part of a valid entertainment expense for guests, including students, faculty, or staff, at an event, it should be in moderate quantity. **Only those over the age of 21 may be served alcohol, including wine and beer.** At events with more than 25 people, a bartender or wait staff from a vendor carrying liability insurance must be used. Aramark, our current food service provider, does carry the appropriate insurance coverage.

Employee intoxication at College events or while on College business (including, without limitation, while driving) is unacceptable. Disciplinary action, including suspension or termination, may result.

Use a designated driver. Call a cab if there is any question about your sobriety.

Federal regulations prohibit reimbursement of the costs of alcoholic beverages from federal funds. Other grantor agencies may have similar restrictions. Check first if you are spending grant funds.

Overseas Travel

There may be added requirements for overseas, athletic or course related travel. Consult the Provost, the Director of International Programs, the Vice President for Finance & Administration, or the Athletic Director for details. Tips for guides and others can add up quickly on overseas trips. Consult with the Director of International Programs on appropriate tipping and include a line item for any expected tips in the budget you submit for approval. All tips should be appropriate and documentation is required.

Examples of Non-reimbursable Expenses

The College **will not pay** for or reimburse employees for the following. (This list is illustrative, it is not hypothetical, and it is not intended to be exhaustive.)

- Fines for moving violations
- Parking tickets
- Towing charges
- ATM transaction fees
- Premium channels, pay-per-view movies, in-room high-speed Wi-fi

- Health club charges, golf and other personal services
- Admission fees for theaters or sporting events for personal pleasure; other recreation or entertainment
- Toiletries, personal hygiene products
- Doctors, dentists, optometrists
- Prescription drugs
- Eyeglasses, contacts, hearing aids
- Over-the-counter medicines
- Vaccines and inoculations
- Meals covered by conference or registration fees
- Snacks or mini-bar in room
- Room-service unless within above cost caps and in lieu of a meal elsewhere
- Luggage or backpacks (additional or replacement)
- Clothing or accessories, tailors, alterations
- Umbrellas, raincoats
- Newspapers, magazines, books, tapes
- Childcare, baby-sitting, house sitting, or pet sitting or boarding costs
- Grooming expenses – barbers, hairdressers
- Expenses for family members traveling with the employee
- Gifts for family members
- Alcohol, whether or not with a meal (see above)
- Meals at the start or end of a trip which could reasonably be taken at home
- First Class or other deluxe or premium travel
- “Concierge level” or other premium hotel rooms
- Tobacco/vaping products
- Firearms, ammunition
- Personal dry cleaning
- Expenses which represent personal recognition of PC employees (Costs to recognize birthdays, childbirth, adoption, weddings, anniversaries, holidays, retirement, etc.)
- Home office costs that are not part of the official employment arrangement.

Approved by Leadership Team
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