

Revised

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## Travel Policy

## **Research Foundation for Mental Hygiene, Inc. Travel Policy**

The Research Foundation for Mental Hygiene, Inc. (Foundation) reimburses most, but not necessarily all, the costs of official travel on Foundation business. The Foundation will reimburse ordinary and necessary travel expenses up to the upper limits listed below when the traveler provides adequate supporting documentation and explanations. All requests for reimbursement must contain a clear statement concerning the business purpose of the travel and how the travel relates to the funding source to which the expense is being charged. While the intent of the travel policy is to reimburse all the traveler's expenses in most cases, it is recognized that from time to time travelers will incur expenses which cannot be reimbursed, either because of sponsor policy or Foundation limits. If these excess expenses are business expenses, the traveler is advised to seek counsel from a personal income tax advisor on how these unreimbursed expenses may be claimed as an itemized tax deduction.

### **General Guidelines and Responsibilities**

- Employees are in travel status when they are more than 35 miles from both their official station and their home.
- Designation of your official station will be determined by management in the best interest of the Foundation and not for the convenience of the employee.
- Travel between the employee's home and official station is considered commuting and should not be reimbursed.
- Expense reports should be submitted within 14 days of the end of the travel event in order to reimburse the traveler for out-of-pocket expenses.

### **Traveler's Responsibility**

- know Foundation travel rules
- know your official station and its effect on (i) your eligibility for travel reimbursement, and (ii) the taxability of certain expenses
- obtain necessary approvals for travel, including method of travel
- secure the most economical method of travel in the best interest of the Foundation
- obtain all necessary travel documents (e.g., expense report, tax exempt certificate, receipts)
- maintain an accurate record of expenses including departure and return times, and mileage
- include required receipts or documentation when submitting expense report
- submit claims for reimbursement for only actual allowed expenses within reimbursement rate limits
- promptly account for any cash advance received, or charges made to the corporate credit card
- complete and submit expense reports accurately, within 14 days of the end of the travel event

## **Supervisor's Responsibility**

- know Foundation travel rules
- know your staff's official station and the effect of his or her travel reimbursement, including, where applicable, the taxability of reimbursement
- authorize travel only when necessary
- review travelers' itineraries in advance to ensure the most economical method of travel is used in the best interest of the Foundation
- verify that expense reports are within allowable rates and all required documentation is included (e.g., scanned or attached) and that expenses are actual, reasonable and necessary
- review and approve expense reports in a complete and timely manner

## **Official Station**

The official station is the employee's usual work location. The official station is designated by the Foundation Business Office, and the designation must be in the best interest of the Foundation. The purpose of an official station is to establish when the employee is in travel status and eligible for reimbursement of travel expenses. Travel between the employee's home and official station is considered commuting and is generally not reimbursable. The employee's home is considered to be in the city or town in which the employee primarily resides when working at his or her official station. If an employee works at more than one location, the employee's official station will normally be the employee's main place of business (i.e., the place where the employee works more time than any other work location).

## **Determining Travel Status**

When employees are on assignment at a work location more than 35 miles from both their official station and their home, they are considered in travel status and are eligible for reimbursement of travel expenses in accordance with this Travel Policy. Employees must obtain appropriate approvals prior to traveling for an assignment.

## **Travel in Proximity**

When an employee is assigned to work at an alternate work location which is less than 35 miles from either their home or their official station, the employee is not considered to be in travel status, but rather is considered to be traveling in the proximity of their official station. When traveling in the proximity of home or official station, an employee using a personal vehicle is, as outlined below, entitled to reimbursement of transportation expenses associated with travel:

- from home to an alternate work location
- between the official station and an alternate work location
- between alternate work locations
- from an alternate work location to the employee's home

When travel is from an employee's home to an alternate work location, or from an alternate work location to home, at a minimum, transportation expenses must be reimbursed using the lesser of 1) mileage between the employee's home and the alternate work location or 2) mileage between the

employee's official station and the alternate work location, times the IRS mileage reimbursement rate. This reimbursement method is called the "lesser of mileage rule." If the traveler is required to incur other expenses such as tolls or parking that would otherwise not be incurred in their normal commute to their official station the additional cost are reimbursable.

When travel is between an employee's official station and an alternate work location, or between two or more alternate work locations, transportation expenses must be reimbursed by payment for the actual mileage between such locations, times the IRS mileage reimbursement rate.

The expense of meals or lodging within the proximity of the official station will not normally be reimbursed unless it is in the best interest of the Foundation, as determined by the Managing Director or the Head of the Institute's Business Office.

### **Lodging, Meals and Incidental Expenses**

#### **Lodging Reimbursement**

Lodging will be reimbursed based on actual expense up to the maximum allowable Per Diem Rates issued by the U.S. General Services Administration <http://www.gsa.gov/portal/category/100120>

Conventions, conferences, meetings of associations or organizations and foreign travel have special travel reimbursement rules. See the Convention section below.

Travel on official Foundation business is exempt from New York and New Jersey taxes on occupancy of hotel rooms. Exemption certificates are available from the Foundation business office. Reimbursement is allowed only for room occupancy taxes paid outside New York and New Jersey.

#### **Meals and Incidental Expenses (M&IE)**

M&IE will be reimbursed for employees in travel status based on the Per Diem Rates published by the U.S. General Services Administration <http://www.gsa.gov/portal/category/100120> Travelers who choose to charge these expenses directly to a corporate credit card cannot exceed the total published Per Diem. If they exceed the published Per Diem they must reimburse the Foundation.

Attached (Attachment A) you will find a breakdown of breakfast, lunch, dinner and incidental expenses. These amounts are provided should you need to deduct any of those meals from your travel voucher. For example, if your trip includes meals that are already paid for by the Foundation (such as through a registration fee for a conference), you will need to deduct those meals from your M&IE Per Diem on your voucher.

On the first and last travel day, employees are only eligible for 75 percent of the total M&IE rate for their temporary duty travel location.

Travelers are entitled to 75 percent of the prescribed meals and incidental expenses for one day travel away from your official station if it is longer than 12 hours. These payments are taxable per IRS regulations and will be included in taxable wages through payroll if an RFMH employee.

## **Conventions, Conferences and Meetings of Associations or Organizations**

Lodging, meals and other reimbursements are limited to the minimum number of days required for attendance at the Conference or Convention. The day of departure to and the day of return from meetings and conventions are to be established in relation to activities published on the program and reasonable transportation arrangements and airline schedules. In certain circumstances, earlier departure and/or return will be reimbursed when the total cost of airfare, hotel, and meals is clearly demonstrated to be lower (such as a stay over Saturday night). Trip extensions for personal pleasure are not justifiable business expenses and cannot be reimbursed by the Foundation. Such extensions should be clearly identified in the supporting documentation and all associated charges (e.g. hotel charges) should be deducted from the amount for which the traveler is seeking reimbursement.

Lodging reimbursement will be the actual room expenses up to the single room rate of the site hotel as published in the conference announcement. The median single room rate is used when multiple hotels are used with no site hotel. Tax exempt certificates should be used for lodging in New York and New Jersey. Where the room is occupied by two or more travelers, and each are requesting reimbursement, the reimbursement for each traveler will be allowed at pro rata share of the multiple room rate in the same manner as described above. If there is no site hotel and/or no published rates in the announcement then the traveler will be reimbursed up to the federal per diem for that area.

<http://www.gsa.gov/portal/category/100120>

Meeting and convention meals included as part of the program will be reimbursed at the amount charged for those meals. The traveler may not be separately reimbursed for any meal included in registration fee.

Documentation to support travel expenses must include an agenda, conference flyer, registration form, or similar document indicating the meeting date(s) and times associated with the travel voucher and hotels listed in the announcement.

A Foundation or State employee attending a convention or meeting, who would not be considered in a travel status solely because the convention or meeting site is within thirty-five miles of his/her official work location, may be reimbursed for meal allowances as if he/she were in a travel status. Lodging costs may also be reimbursed if justification is attached, and if meeting and convention activities required attendance, and late hours of the function made return home impractical. Prior approval from the Foundation is recommended to prevent disallowances.

## **Foreign Travel**

Foreign Travel, excluding Canada, may require advance written approval from the sponsor of the funding project, grant or contract. Always check with the Central Office or your Institute business office before making arrangements for foreign travel, so that the business officer may advise you of any restrictions on your project.

Travel expense reimbursement is subject to the federal per diem rates issued by the U.S. Department of State. [https://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](https://aoprals.state.gov/content.asp?content_id=184&menu_id=78). General Services Administration, internet address referenced above. Further, travelers must comply with the Federal

requirement that U.S. flag carriers be used when the commercial air transportation is the means of travel between the U.S. and a foreign country or between foreign countries. This requirement is not influenced by factors of cost, convenience, or personal travel preference. Documentation must be on file to indicate that the traveler obtained the required clearances for foreign travel before leaving.

## **Transportation**

The most economical mode of transportation should be used.

### **Air, Rail and Bus**

- a. Travel should be limited to coach or economy class wherever available. Receipts are required. Explanations of exceptions must be attached to the travel expense voucher. Travel life and disability insurance is not reimbursable.
- b. Transportation to and from airports should be by airport limousine (shuttle), rather than taxi, if such service is available. Reimbursement is at the published limousine rates. Taxis to and from airports will be reimbursed up to \$12.00 without a receipt. Reimbursement in excess of \$12.00 requires a receipt and written explanation. Use of taxis solely for the convenience of the traveler is not an adequate explanation.

### **Personal Cars**

- a. The Foundation recognizes the occasional advantage of using personally owned vehicles. Use of personal cars solely for the convenience of the traveler is not appropriate without explanation. Mileage between your residence and work location is considered commuting mileage and is not reimbursable.
- b. Reimbursement for use of personal cars, when appropriate, will be at the maximum allowed by the Internal Revenue Service plus tolls and parking. Tolls and parking will be reimbursed only when accompanied by receipts (except for meter parking). Gas, oil, maintenance, repairs, insurance, and traffic fines are not reimbursable.

### **Rental Cars**

- a. Reimbursement will be made for use of rental cars when accompanied by a receipt and a written justification for their use. The most economical vehicle is to be used. Justification should include a brief comparison with alternate modes of transportation that establishes a clear benefit for the use of rental cars. Car rentals must be approved by the DDIA or Business Officer. Charge for collision damage waiver is an allowable charge as part of car rental. Charge for personal accident insurance is a personal expense and is not allowable. Sales tax is reimbursable on car rentals outside of New York State and New Jersey only.
- b. A vehicle log on which mileage and other information is recorded must be maintained when RFMH owned or vehicles on long-term leases are used.

## **Local Transportation**

Local transportation expenses appropriate to the circumstances will be reimbursed, i.e., subways, bus, or taxi. Receipts must be attached for taxi fares in excess of \$7.00, including tip. When taxis are used, an explanation must be attached indicating origin and destination of trip. For taxi service to and from airports please see above.

## **Telephone, Tips & Miscellaneous Charges**

### **Telephone and Internet**

Local and long distance telephone charges and internet connection charges incurred in connection with Foundation business while in travel status are reimbursable expenditures. Documentation must include the date, place and the name of the party called, the nature of the call, and the amount charged. If not charged on the hotel bill, copy of other billing must be attached.

### **Tips and Miscellaneous Charges**

Tips and other miscellaneous charges are included in the M&IE Per Diem rates except for tips for local travel and tips for taxi and limousine charges to and from the airport.

## **Vouchers & Exceptions**

To receive travel expense reimbursement the travel voucher and supporting documentation should be submitted within two weeks of return from travel and must be received by the earlier of the end of the grant or six (6) months. Vouchers received outside of this specified time frame will not be reimbursed.

### **Travel Expense Vouchers**

Travel Vouchers must be submitted when expenses have been incurred even if there is no amount due the traveler because the expenses were charged to a corporate credit card or are covered by a travel advance.

Receipts for lodging, transportation, tolls, parking, taxis, and other charges for which receipts are required must be attached.

The purpose of the trip must be stated in sufficient detail to establish that the travel expenditures incurred are direct business expenditures of the account to be charged. Notations such as “to attend conference” are not sufficient to explain the relevance of the trip to the funding source. Sponsor policy and the budget of each grant, contract or account to be charged determine if the travel expenditure may be reimbursed. **NB:** Sponsor policies for a specific project may be more restrictive than the Foundation travel policy.

### **Reimbursement Limitations, Documentation and Exceptions**

Only actual and appropriate expenses essential to the necessary requirements of a traveler in the performance of official duties will be reimbursed. Reimbursement will not be paid for expenses which exceed authorized limits unless prior approval has been obtained from RFMH Central Office. The traveler may elect to exceed expenditure limitations to secure accommodations which suit their personal taste of convenience, however, those costs incurred in excess of the authorized limits are NOT reimbursable by RFMH. Cost differences must be clearly illustrated.

Requested exceptions to the Foundation travel policy must be in writing and preferably in advance of the trip. These are reviewed by the Foundation Central Office. Exceptions are only approved in highly unusual situations outside the traveler's control.



Attachment A

<b>Total</b>	<b>Continental Breakfast/ Breakfast</b>	<b>Lunch</b>	<b>Dinner</b>	<b>IE</b>
<b>\$51</b>	\$11	\$12	\$23	\$5
<b>\$54</b>	\$12	\$13	\$24	\$5
<b>\$59</b>	\$13	\$15	\$26	\$5
<b>\$64</b>	\$15	\$16	\$28	\$5
<b>\$69</b>	\$16	\$17	\$31	\$5
<b>\$74</b>	\$17	\$18	\$34	\$5

This table lists the amount employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

<b>Total</b>	<b>First &amp; Last Day of Travel</b>
\$51	<b>\$38.25</b>
\$54	<b>\$40.50</b>
\$59	<b>\$44.25</b>
\$64	<b>\$48.00</b>
\$69	<b>\$51.75</b>
\$74	<b>\$55.50</b>

(Updated – April 2016)