

Travel Reimbursements



Extension Business Operations

Chris Shotwell, Assistant Director for Extension Business Operations

Tina Ward, College Business Analyst

Ty Back, Fiscal Compliance Officer (EKY)

Jeremy Teal, Fiscal Compliance Officer (WKY)

Topics

- General Travel Policies
- Receipt Requirements
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- TRIP
- Concur

General Travel Policies

- University Travel Reimbursement Policies & Procedures (E-5-1)
 - <http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-5-1.pdf>
- Purpose - To provide guidance to faculty and staff traveling on behalf of the University of Kentucky and its affiliated corporations that will:
 - **safeguard the assets and reputation** of the University,
 - describe expenditures that are reimbursable in accordance with Internal Revenue Service (IRS) guidelines, and
 - inform employees and TRIP travel expense report approvers of their responsibilities regarding the management of official University travel.
- This policy **applies to all units, regardless of source of funds.**

General Travel Policies

- Written approval must be secured prior to travel at the level required by department or division. Employees must disclose plans for combining personal with business travel.
- Travelers are strongly encouraged to utilize UK Travel Services.
- Travelers must register their international travel on the UK International Travel Registry prior to departure.
- Note: While Canada is considered domestic travel with regard to lodging reimbursement, the trip classification is still international for this registry.
- Reasonable judgment must be given to travel only on dates that are necessary to complete University business.

General Travel Policies

- Travelers are expected to return home on the same day that business concludes if transportation schedules allow arriving home by end of the calendar day.
- Airline tickets or other travel expenses acquired with airline frequent flyer or credit card points/awards are not reimbursable, as only out-of-pocket expenses are reimbursed.
- Employees who do not complete and approve the TRIP travel expense report within these 60 calendar days will be reimbursed and the amounts considered taxable wages.
- Multiple trips without an overnight stay (day trips) may be reported on a single TRIP travel expense report on a monthly basis.
- Any reimbursement from a third party must be reported on the TRIP travel expense report according to Extension Travel Policy.

Receipt Requirements

- Receipts **must include** the following:
 - name and location of the establishment
 - an itemized list of the goods or services provided
 - the date of the transaction and the amount paid
- For airline tickets, the receipt **must include** the following:
 - ticket number (13 or more digits)
 - issue/purchase date
 - issuing travel vendor
 - detailed itinerary with dates/flight times/destinations
 - purchase price including service fee
 - form of payment.

Airfare

- Tickets purchased for commercial airline travel must be nonrefundable coach class or other similarly reduced airfare.
- Additional expense incurred for first class and business class travel or ability to upgrade will not be reimbursed.
- When personal and University business travel are combined on an airline ticket, the ticket must be purchased with a personal credit card. The traveler will be reimbursed the lesser of either the actual ticket value or the airfare cost comparison from Concur showing the lowest fare for what the ticket would have cost for official University business travel only (no personal travel included).

Airfare

- UK Travel Services - The preferred method of arranging official University business air travel is through UK Travel.
- Alternate Vendors - Although the University prefers that all University business travel arrangements be made through UK Travel, travelers have the option of using an alternate vendor.

Cost Comparisons

- Cost comparisons are required when:
 - Purchasing airline tickets costing \$500 or more through an alternate vendor (not through UK Travel Services);
 - Combining personal with business travel; and
 - Driving over 400 miles one-way to destination.
- Cost comparisons must be generated using Concur.

Cost Comparisons

Business Only Travel (no personal travel included):

- Cost comparisons are **not required** for airline tickets purchased from an alternate vendor when the ticket **costs less than \$500** and the airline ticket may be **paid for with county funds (3rd party)**. A copy of the approved business procedure exception form (see attached) must be included with the employee's travel expense report.
- Cost comparisons are **required** for airline tickets purchased from an alternate vendor when the ticket **costs \$500 or more** and the airline ticket must be **paid for with personal funds**.
- Cost comparisons are **not required** for airline tickets purchased from an approved UK travel vendor and the airline ticket may be **paid for with county funds (3rd party)**.

Combined Business and Personal Travel:

- Cost comparisons are **required** for airline tickets purchased for trips that **combine business with personal travel** and the airline ticket must be **paid for with personal funds**. Care should be given to ensure the county does not pay for travel expenses related to the personal portion of the trip (personal lodging, meals, rentals, etc.).

Cost Comparisons

- Cost comparisons must include the following:
 - show the first page listing of airfares/itineraries for the same dates of travel, the same travel destinations, and the same approximate times of departure as shown on the ticket purchased from the alternate travel vendor;
 - show the search parameters used and the airline matrix (all airfares) across the top of the screen; and
 - be printed and date-stamped on the same day as the ticket is purchased.
- Failure to submit a valid cost comparison may result in your reimbursement reduced to the lowest historical airfare in the market.

Cost Comparisons

- Request for Historical Airfare Cost Comparison: Use the form below to request a historical airfare when a traveler fails to secure a valid cost comparison. The lowest historical airfare will be used as the cost comparison, which may result in reduction in reimbursement.
- Link to form: [Request for Historical Airfare Cost Comparison](#)
- There will be delays in processing the travel expense report when historical cost comparisons are required.


Personal Vehicles

- The traveler must have a Motor Vehicle Record (MVR) Release and Information Form on file with the University's Risk Management Department.
- Mileage from the traveler's residence to workstation is considered commuting and is not reimbursable.
- Mileage is reimbursed from the traveler's workstation to the destination unless driving from the traveler's residence is closer.
- Mileage from the traveler's workstation to an airport is computed as follows:
 - For travelers whose workstation is not Lexington, the distance from their workstations to their airports must be confirmed with MapQuest documentation and mileage reimbursement is limited to this distance.

Personal Vehicles

- In order to keep county travel and professional improvement separate in TRIP and to assist with separate accounting in the county, logs have been updated to provide a separate table for each.
- If an employee has **both** in a given month, a **separate** “day trip” travel expense report **should be submitted** in TRIP for accounting of each separately budgeted line item.

May 2019, Mileage Log Page 1 of 1



May 2019
Personal Vehicle
Mileage Log
Day Trips

Extension Agent
Wildcat County CES (demo only)

County Funded Travel:					
Date	Starting Location	Destination(s)	Business Purpose	Program	Mileage
	Workplace	Walmart	Purchase supplies for 4-H youth program	4-H	15
	Workplace	County Middle School	4-H Youth Leadership training	4-H	10
Total County Funded Travel (separate travel report required):					25

Professional Improvement Travel:					
Date	Starting Location	Destination(s)	Business Purpose	Program	Mileage
	Workplace	Embassy Suites, Lexington, KY	State 4-H Association Meeting	4-H	150
Total Professional Improvement Travel (separate travel report required):					150

Employee Signature & Date

Authorized Reviewer Printed Name

Authorized Reviewer Signature & Date

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Personal Vehicles

- Logs are to be completed by the traveler using the KERS system then printed and signed.
- Local review of the log will be completed by the Fiscal Contact or authorized delegate.
- Mileage log will then be scanned and uploaded to TRIP by the traveler, for reimbursement from UK to the traveler.
- University will bill county EDB for authorized reimbursed expenses.

County Vehicles

- County EDB should maintain a county vehicle policy in writing. The policy should describe who is permitted to drive the vehicles, define the proper use of the vehicles and provide guidance on IRS regulations regarding personal use.
- EDB should understand that personal usage of vehicles can be considered a fringe benefit by the IRS definition.

County Vehicles

- All UK employees permitted to drive the county vehicles must utilize the KERS County Vehicle Mileage Records System and record miles driven, destinations, and business purpose on a daily basis



County Vehicles

- County Vehicle mileage reports must be printed, on a monthly basis, signed by the employee, signed by the county fiscal contact (or designee) and submitted to the District Director for review.
- County Vehicle miles are **NON-REIMBURSABLE** and are not to be submitted in the TRIP system.

Wendell Williams, May 2019, Mileage Log Page 1 of 1

University of Kentucky
College of Agriculture,
Food and Environment

May 2019
County Vehicle
Mileage Log
Day Trips

Wendell Williams
Extension Agent
Wildcat County CES (demo only)

County Vehicle Mileage (Not Reimbursed):

Date	Vehicle Name	Starting Location	Destination(s)	Business Purpose	Program	Mileage
05/01/2019(We)	White Truck	Workplace	Walmart	Purchase supplies for 4-H youth program	4-H	15
05/01/2019(We)	White Truck	Workplace	County Middle School	4-H Youth Leadership training	4-H	10

Total County Vehicle Mileage (Not Reimbursed): 25

Employee Signature & Date

Authorized Reviewer Printed Name

Authorized Reviewer Signature & Date

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County Vehicles

- Miles driven by volunteers must be entered in the KERS County Vehicle Logs in order to offer more accurate accounting of all miles driven in the county owned vehicles.
- If a volunteer is the driver, the respective agent or staff member associated with the trip in question, should be responsible for entering those miles into the KERS County Vehicle Log.
- If necessary, explain in the comments section any pertinent details surrounding the volunteer driven miles (name, occupants, etc.)

Rental Vehicles

- The traveler **must have a Motor Vehicle Record (MVR) Release and Information Form** on file with the University's Risk Management Department.
- The most economical car feasible must be rented.
- Mileage for rental cars will **not be reimbursed**. Only the actual rental car cost and gas are reimbursable expenses.
- Insurance on domestic rental vehicles is provided by the University's Actual Cash Value Comprehensive and Collision coverage plan. Collision deductible waiver (CDW) or any other additional insurance is **not a reimbursable domestic travel expense**.
- Comprehensive, collision, and liability insurance on vehicles rented outside the United States, including the District of Columbia, Canada, and U.S. territories as defined in IRS Publication 570 is a reimbursable expense, per the University's Risk Management Department

The 400 Mile Rule

- When using ground transportation (personal vehicle, rental car, or motor pool vehicle), the maximum reimbursement for all travel expenses will be calculated as follows:
 - When the destination is 400 miles or less one-way from the traveler's workstation or residence, expenses incurred while traveling to and from the destination are limited to tolls, subsistence, mileage for a personal vehicle, or actual costs for a rental car or motor pool vehicle. Any lodging expenses incurred when the traveler is en route to and from the business destination will not be reimbursed.
 - When the destination is over 400 miles one-way from the traveler's workstation or residence, the maximum reimbursement, including any ground transportation costs (mileage for personal vehicle, actual costs for a rental car or motor pool vehicle), tolls, lodging and subsistence, is limited to no more than the normal expenses that would have been incurred if commercial air had been used. A valid airline cost comparison must be printed from Concur at least three weeks before travel, showing the lowest airfare for business travel. An Air vs. Auto Travel Expense Form must be completed and submitted with the TRIP travel expense report, comparing actual driving expenses to airfare expenses. The traveler will be reimbursed the lesser of either actual driving expenses or the comparative airfare expenses.

Lodging

- The University does not pay lodging expenses for an overnight stay within 40 miles of the traveler's official workstation or residence.
- Reimbursement for lodging must not exceed the cost of a single room rate.
- An itemized original receipted bill showing a zero balance and method of payment must be attached to the TRIP travel expense report for all lodging reimbursements.
- Travelers sharing lodging will be reimbursed a pro rata share of the room charge. Notify the hotel at check-in that each traveler will require a receipt with the individual's name on it.
- The University is sales tax exempt for Kentucky hotels, and other out of state hotels as well. See Purchasing's tax exempt information for Kentucky and other applicable state

Subsistence

Meal	Begin Time	End Time
Breakfast	6:30 a.m.	9 a.m.
Lunch	11 a.m.	2 p.m.
Dinner	5 p.m.	9 p.m.

- Subsistence is only paid when the traveler's authorized work requires an overnight stay. Lodging receipts or suitable documentation is required.
- Subsistence payment for a meal requires the traveler to be in travel status for the entirety of the time frame established for that meal by the subsistence chart above.
- Subsistence cannot be claimed for meals included in registration fees or otherwise provided at no cost to the traveler as part of the event, or with lodging accommodations.
- A traveler attending a function such as a luncheon or dinner meeting may be reimbursed for actual meal cost instead of subsistence when the traveler's attendance is required. The traveler must submit the receipt for the meal and a memorandum from a supervisor noting the traveler's required attendance.

County Travel Funds

- County Travel is defined as that travel which occurs on a day to day basis. Examples include: travel to a local event, program, or collaborative meeting. This travel is primarily within the county but can also be out-of-county but within Kentucky to present programs, support committee meetings or attend District Staff. These funds may occasionally be used for out-of-state travel if programmatically connected and approved by the District Director.
- All travel reimbursements are to be requested through the TRIP system according to University of Kentucky and Extension Policies.
- Travel, subsistence and registration fees related to day to day travel within the mission of Extension.

Professional Improvement Funds

- Professional improvement funds are only to be used for dues, travel, subsistence, and registration fees for involvement in the approved state and national professional associations listed below. PI funds should only be budgeted when all other obligations are met (staff salaries & benefits, program support, travel, office operations, etc.).
 - Approved Agent Associations
 - KACAA & NACAA
 - KAE4-HA & NAE4-HA
 - KEAFCS & NEAFCS
 - ESP (State & National)
 - JCEP
- Fine Arts Agents do not have state and national associations like other program areas. Their District Director and program area leader, will help identify appropriate professional improvement opportunities.
 - Approved Support Staff Associations
 - ChiES

Professional Improvement Funds

- Professional Improvement funds are limited to \$3,500 per agent and \$1,500 per support staff. For those agents who participate in Epsilon Sigma Phi, the county may allocate up to \$1,000 in additional PI funds. Any other use of PI funds is prohibited without prior approval from the respective District Director.
- Cannot be used to pay for tuition of courses offered as college credit.
- Cannot be used to pay for individual's Rotary, Kiwanis, or other professional, civic or association dues.
- Request to spend PI funds must be submitted with direct supervisor.
- Reimbursement must be received through the TRIP system.

Advanced Payment of Travel Expenses

- Advanced payment for registration fees and travel on county funds applies to registration fees for in-service trainings, workshops, conferences, seminars, and airfare for approved business travel. Advanced payments should be made using county credit cards or other county funding sources to prevent staff from being out of pocket for travel expenses.
- Approvals must be granted by supervisor before any advanced payments are made.
- Keep in mind that overspending budgeted limits can lead to the employee having the responsibility of paying overages.
- Advanced payments assume the staff member's intent to attend the meeting. The employee must seek refund or credit in the case of illness or emergency.

Other Expenses

- Meals included in registration fees must be deducted from subsistence reimbursement requests.
- In all cases, documentation supporting the registration fee and the events covered by the registration fee (e.g. a page from the conference brochure, a copy of a webpage, an agenda showing dates of the event or other item that provides a detailed listing of the items covered in the fees) must be filed with the TRIP travel expense report.
- Other reasonable business expenses such as parking, tolls, baggage, visas, copies, and emergency business supplies may be reimbursed with proper documentation.
- Tips and gratuities for restaurant wait staff are included in the per diem reimbursement amount and must not be claimed separately. Reasonable tips and gratuities for other services are allowable and must be itemized on the TRIP travel expense report.

Non-reimbursable Expenses

- Items requiring a receipt when one is not attached to the TRIP travel expense report.
- Flight, trip or rental car insurance except for foreign car rentals.
- Automobile expenses such as repairs, towing, and rental fees or mileage for sightseeing or other personal travel.
- Traffic citations, parking tickets and other fines
- Incremental costs for additional person(s) in room.
- Personal entertainment such as pay-per-view movies in room, sightseeing tours and golf outings.
- [\(see E-5-1 for complete list\)](#)

Non-reimbursable Expenses

- Lodging within 40 miles of the traveler's official workstation or residence, unless approved in advance as an exception to policy by the department head and the President or the appropriate Provost or Executive Vice President - see E-1-2 Request for Exception to Business Procedures.
- Meals when included in registration fees or provided as part of the event at no cost to the traveler.
- Meals when the traveler is not in travel status for the entire time frame allowed.
- Any other expense considered to be excessive or personal in nature.
- [\(see E-5-1 for complete list\)](#)

Questions



TRIP

TRIP is an SAP travel document solution designed to streamline the creation, submission, approval, and payment of travel requests and travel expense reports.

TRIP

- Available to all University of Kentucky employees
- Access is through myUK Employee Self Service (ESS) portal.
- Supporting documents (receipts and agendas, etc) will be attached for review throughout the approval process.
- All documents will be stored electronically.
- Travel reimbursements will be through direct deposit back to the traveler.

TRIP

- TRIP Training and Q&A Sessions:

- Conducted via Zoom

- Register via KERS

- 06-03-19 2:30PM EST
- 06-05-19 9:30AM EST
- 06-17-19 2:30PM EST
- 07-09-19 9:30AM EST
- 07-11-19 9:30AM EST
- 07-25-19 2:30PM EST
- 08-06-19 9:30AM EST
- 08-09-19 2:30PM EST
- 09-09-19 2:30PM EST

The screenshot displays the TRIP web application interface. On the left is a dark blue sidebar with the 'UK Extension' logo and navigation links: 'My Activity', 'My County Office', 'Reports', and 'My Profile'. The main content area has a header 'In-Service Training' with a note: 'For specific In-Service related questions or assistance, please email: agpsd@lsv.uky.edu'. Below this are links for 'My Upcoming Trainings', 'My Historical Training Transcript', and 'Training Catalog' (highlighted in yellow). There are also links for 'Submit New Training Proposal' and 'Post Attendance'. A section for 'Upcoming Trainings | Past Trainings' is visible, with a table below it. The table has columns for 'TRAINING ID', 'TRAINING DATE(S)', 'TITLE', and 'LOCATION / TIME'.

Concur

- Concur Announcement

- March 8 UKNow post announced that Concur will replace TRIP
 - Part of the University’s “Our Path Forward” five year financial plan
 - UK working to generate \$40m/year in new revenues over the next 5 yrs
 - Looking to improve efficiency and effectiveness in business operations
- Campus-wide team developed to update policies & procedures
 - Tina Ward and Chris Shotwell both serve on this team

Concur

- Concur Benefits
 - Easier to use
 - More intuitive
 - Built in compliance checks
 - Better reporting
 - Mobile friendly

Concur

- Tentative Concur Implementation Plan
 - Policy update process (April 24)
 - Technical configuration (April 24 – 20 weeks)
 - Pilot phase (Nov-Dec 2019)
 - We will ask for a handful of counties to pilot for us
 - Go Live (Jan 2020)
 - **All timelines are subject to change**

Travel Services

- <http://www.uky.edu/ufs/travel-services>
- Travel Arrangements
- Travel Reimbursement
- Over 60 Day Taxation
- Vendor Discounts
- Regulations/Forms/Resources
- Training

Location: 344 Peterson Service Building

Travel Services is here to provide cost effective and efficient travel arrangements for official University business travel, to process travel reimbursement within a timely manner, and to deliver good customer service and support to all University employees.

Travel Arrangements:

AAA Corporate Travel Services

- (859) 323-5354, (800) 354-4514
- Domestic Travel Agents – corporatetravel@aaa-alliedgroup.com
- International Travel Agents – international@aaa-alliedgroup.com

Avant Travel (859) 233-0000

[Concur Login](#) - HelpDesk (877) 463-0543

Travel Reimbursement: (859) 257-4870

Fax: (859) 257-4805

Questions



The logo consists of the letters 'U' and 'K' in a stylized, blocky font with a white outline and a blue fill. The 'U' is positioned above the 'K'.

Cooperative Extension Service

Extension Business Operations
<http://cafebusinesscenter.ca.uky.edu>