



Travel and Reimbursement

Policy FI002

Volume 7, Finance and Fiscal Management

Responsible Office(s): Finance and Administration; Human Resource Management and Labor Relations

Responsible Administrator(s): Vice President for Finance and Administration; Vice President for Human Resource Management and Labor Relations

Issued: N/A

Last Updated: July 2023

Policy Statement

FIT's policy is to pay for necessary and reasonable travel and business expenses actually incurred for authorized college travel.

Reason for the Policy

The intent of this policy is to ensure that employees who incur valid business and travel expenses are reimbursed in a fair and equitable manner; that business expenses are reported, recorded, and reimbursed in a consistent manner; and that the college complies with all applicable federal and state rules and regulations.

Who is Responsible for this Policy

- Finance and Administration
- Human Resource Management and Labor Relations

Who is Affected by this Policy

- Employees whose travel and/or business expenses are charged to FIT
- Employees who authorize travel, make travel arrangements, process travel documents, or have signature authority on accounts

Definitions

N/A

Principles

FIT understands that certain business and travel expenses are essential to the teaching, research, and public service missions of the college. FIT is committed to supporting college employees in carrying out these functions by paying for their actual, reasonable, and necessary expenses that are not paid by another party.

To facilitate sound business practices and reporting, in paying for travel and business expenses the college must comply with external regulations, particularly federal cost regulations under Title 2 in the Code of Federal Regulations (2 CFR), subtitle A, Chapter II, part 220 and tax regulations under the Internal Revenue Code.

FIT employees are responsible for understanding this policy before planning travel or conducting business for the college.

- **Pre-Approval**

All FIT business travel must be approved in advance by the employee's supervisor and senior administrator. The employee must document off-campus college business activities to ensure that charges to FIT are actual, reasonable, and necessary.

- **Reimbursement**

FIT will reimburse actual, reasonable, and necessary expenses related to FIT business or business travel provided the recipient adheres to the guidelines set forth in this policy. Reimbursement forms should be submitted within 30 days of return from a trip to be considered.

- **Advance**

A request for a travel advance payment must be approved by a supervisor and Vice President. Supporting materials should include a description of the conference schedule or event, and the purpose of the trip. The college will pay a travel advance of up to 100 percent of hotel and transportation and up to 75 percent of meals and incidental expenses. Cash advances will be issued within 30 days of when an expense is to be paid or incurred in order to satisfy IRS regulations. Cash advances should be reconciled within 30 days after the trip. The employee must submit a travel expense claim even if he or she is not allowed any additional reimbursement, in order to appropriately document the expense for the trip and business purpose for the advance. **NO** further travel advances will be issued if a prior advance has not been reconciled.

- **Cancellations**

The college will reimburse the costs related to trip cancellation (i.e. airfare, deposits, surcharges) if the cancellation was related to college business. Cancellations resulting from extenuating circumstances shall be considered on a case-by-case basis by the employee's Vice President.

- **Arrival and Departure**

It is expected that an employee will arrive at the destination on the day the official business starts and will return on the day the official business concludes. Exceptions can be made on a case-by-case basis dependent on the circumstances of travel or the event and will be determined acceptable by the supervisor of the individual prior to submitting for reimbursement.

- **To and From Airport or Train**

Employees are expected to use the most economical travel option. Tolls documented with receipts or with statements for EZ pass users are fully reimbursable.

- **Lodging**

Employees are eligible for hotel reimbursement when traveling on college business greater than 35 miles away from the employee's office or place of residence. Room and occupancy tax are fully refundable when staying at the hotel where the event is taking place. If travel is accommodated by a host hotel (for example, if attending a conference), when not staying in the host hotel, arrangements should be made at a reasonably priced hotel with prior approval from their supervisor and senior administrator.

- Reasonable rates for hotels and Per Diem rates may be found at the U.S. General Services Administration website (see Related Documents). If an employee is unable to find a hotel within the maximum rate, the employee should speak with his or her supervisor.
- Vacation rentals (such those acquired via Airbnb or Vrbo) are classified as private lodging and are *not* considered by the GSA. Lodging at these properties is not eligible for reimbursement and is strongly discouraged as they are not subject to the same safety regulations as hotels.
- Other incidentals (such as movie rentals or in-room refreshment bar) will not be covered.

- **Airfare**

Employees are expected to reserve economy or coach tickets at the most economical cost. These are fully reimbursable. Other airfare classes require the approval of the respective vice president and the President's Office. IRS regulations require that the college reimburse only actual costs to the traveler; therefore, the college will not reimburse for airline tickets purchased, partially purchased, or accommodations and upgrades obtained using frequent flyer miles, but will reimburse for any taxes or fees associated with making a purchase using personal miles, provided the cost is of equal or lesser value to the cost of an economy or coach ticket.

The college will reimburse charges associated with checked baggage when such baggage is needed on a business trip, or when traveling with heavy or bulky materials or equipment that is required for business.

- **Rail/Bus Travel**

Rail or bus tickets should be purchased at the lowest available commercial/economy rate. If a costlier method is used when a more economical one is available, the employee may only be reimbursed for the common carrier rate without proper justification. This includes, but is not limited to, travel on Acela Express, which is not considered an economical option and requires the approval of the respective Vice President and the President's Office.

- **Extending Travel Beyond Minimum Requirements**

The costs related to an earlier departure and/or later return for airfare or rail fare for personal reasons may be reimbursed when the total cost of the airfare or rail fare is clearly documented and demonstrated to be of equal or lower value than it would have been for the dates required for business travel.

- **Car Rental**

Allowed only when no other means of transportation is available or the cost of a rental car is less than the cost of public transportation. Rental vehicles are insured by the college's

commercial insurance policy, therefore expense incurred for additional insurance coverage offered by the rental agency will not be reimbursed.

Vehicles up to a compact-size model should be used unless a no-cost upgrade is provided. The most economical parking options should be used, when reasonable. Traffic and parking violations received while driving rental or personal vehicles are not reimbursed. Car rental for personal use during a conference will not be reimbursed.

- **Use of Personal Automobile**

NYS/IRS approved mileage rate reimbursement will be paid for approved use of a personal vehicle for college business (see GSA website www.gsa.gov for privately owned vehicle mileage reimbursement rate). Road, bridge, and tunnel tolls will be reimbursed when receipts are provided.

- A personal automobile should be used only when it is more economical than air or rail travel. The burden falls on the traveler to provide proof that this option is the most economical or reasonable.
- The most economical parking options should be used at conference sites. Traffic and parking violations received while driving rental or personal vehicles are not reimbursed.
- When deciding whether to drive and park at an airport or train station, or to take a cab or ride service to that location, the cost of the most economical parking option should be factored into the calculation.

- **Meals**

- Purchase of alcoholic beverages will not be reimbursed.
- Meal reimbursements will be aligned with the federal GSA rates for a specific city. Individual receipts are not required for meals while traveling on official business where there is at least one overnight stay in a hotel— hotel receipts will still be required.
- Employees are only eligible for 75% of the daily allowance for meals on the first and last day of travel. If travel covers a two-day period, then meal reimbursement is up to 75% of the daily allowance for each day. If the trip includes meals that are already paid for by the college in a business entertainment meal or provided as a part of the event or conference, reimbursement for that meal is not provided and the applicable portion should be deducted from the daily meal allowance rate, regardless of whether the attendee chooses to participate in the event.

- **Travel within the State of New York**

The college is exempt from New York State sales and use taxes. For travel within NYS, employees should use the *Form ST-129 NYS Local Sales and Use Tax Exemption Certificate* (see *Related Documents*). This form affirms that you are an employee of a tax-exempt government entity and should not be subject to state, local, or occupancy taxes. Employees will be required to complete and submit this form to the hotel upon arrival or departure to avoid paying these taxes. A copy of Form ST-129 is available on the MyFIT website on the Information Technology pages.

- **Foreign Travel**

- Travel outside of the United States is reimbursed based on the maximum per diem allowance established by the U.S. Department of State. The rates are posted on the U.S. Department of State Office of Allowances website (see *Related Documents*.) Expenses

should be converted to American dollars, based on the exchange rate in effect during the period of travel. The foreign travel rate provides for lodging costs up to a maximum amount, and an allowance for meals and incidental expenses.

- If a traveler is entitled to the full meal per diem, the allowance is broken down on the GSA website by meal. Individual receipts are not required for meals while traveling on official business where there is at least one overnight stay in a hotel—hotel receipts will still be required.
- Employees are only eligible for 75% of the daily allowance for meals on the first and last day of travel. If travel covers a two-day period, then meal reimbursement is up to 75% of the daily allowance for each day. If the trip includes meals that are already paid for by the college in a business entertainment meal or provided as a part of the college, the applicable portion should be deducted from the daily meal allowance rate.
- **Incidental Expenses** – Expenses directly related to meals and lodging are included in the per diem allowance and are eligible for reimbursement. However, some expenses are unique to foreign travel and may be reimbursed. Examples of these include: passport fees, visa fees, cost to convert currency, the cost for travelers' checks, etc.

- **Travel Warnings and Restrictions**

- **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. Travel warnings for specific countries and dates are posted on the U.S. Department of State Travel website (see Related Documents).

Travelers using college funds going to any country indicated by the U.S. Department of State with a travel warning MUST have advance written approval from both Human Resources and the appropriate Vice President. It is the responsibility of the employee to check the current travel warnings list before traveling in order to obtain necessary authorization to travel from the college.

- **Restricted Travel**

- In 2016, Governor Cuomo issued an executive order banning non-essential travel to Mississippi, (Executive Order 156). As a state-funded educational institution, this ban applies to the college. As such, college employees are not permitted to travel to Mississippi on college business. FIT employees should check for any active state travel bans on the [New York State](#) website, as these may change over time.

- **CDC Travel Health Notices**

- The Centers for Disease Control and Prevention (CDC) issues travel health notices related to specific health issues. These issues may concern disease outbreaks, natural disasters, or other conditions that may affect travelers' health. It is recommended that employees check the current CDC notices posted on the CDC's live website for any relevant warnings (see Related Documents).

The college maintains additional, related policies and procedures related to international and domestic travel. Please refer to the college policy on [International and Domestic Travel](#) for additional information about safety and permission requirements.

- **Tipping and Gratuities**

Payment for customary and reasonable tips and gratuities, such as for baggage handling or housekeeping, is permitted up to \$5 per day. For transportation to or from the airport or train, tips of up to 20 percent are reimbursable. The cost of tips for meal service is included in the daily meal allowance and will not be reimbursed as a separate expense.

- **Reasonable Accommodations for Business Travel**

If an FIT employee requires a reasonable accommodation for their business travel, the employee must follow the procedures set forth in the Reasonable Workplace Accommodations policy to request a reasonable accommodation. If Human Resources grants the request, it will provide the employee with notice of such approval in writing. The employee must include a copy of that written approval with his or her Travel and Business Report Form.

- **Personal Travel and Entertainment**

Optional conference expenses, for example a special conference event not covered by the regular conference registration, will be reimbursed if prior approval is obtained from the employee's Vice President.

- **Other Business Expenses**

- **On-Campus Business Entertainment:** The college has established a preferred supplier relationship with Aramark for on-campus catering with the goal of providing quality service and the best possible pricing. Catering for on-campus business entertainment should be procured from Aramark **ONLY**. Catering for on-campus business entertainment from another vendor is permitted only when Aramark declines to provide services or where an event sponsor, who is paying for food services, has expressly requested use of another vendor. The expense documentation must include a written reason for obtaining food services other than from Aramark.
- **Off-Campus Business Meals:** Business meal expenses are expenses incurred when dining with donors or other business associates where specific FIT business discussions take place. Routine get-togethers with associates are not considered business meals. Business meals must have a stated business purpose and are subject to pre-approval by the employee's supervisor. Employees and faculty are reimbursed for off-campus business meal expenses based on reasonable, actual costs as determined and approved by the respective vice presidents. Documentation on the business purpose, the itemized amount of the expenses incurred, the date and place of the entertainment, and the business relationship of the persons entertained should be provided toward reimbursement.
- **Local Business Travel:** Local travel required for college-related business is reimbursable and follows the same protocol as outlined in the policy principles.
- **All Other Purchases:** Purchases other than those outlined in this policy must be executed in alignment with the FIT Purchasing policy.

- **Non-Reimbursable Expenses**

The college will not reimburse expenses that are inherently personal in nature. Traveling costs

that are not reimbursable include (but are not limited to):

- Travel insurance
- Alcoholic beverages
- Childcare and babysitting expenses
- Gasoline expense, when the automobile mileage reimbursement rate is claimed
- Laundry or dry cleaning expenses for trips less than one week
- Prescription costs for over-the-counter medications or other medical expenses
- NYS sales tax and use taxes paid
- Cost incurred for legal fines of any kind
- Expenses for non-business-related entertainment or travel while on business travel
- Car rental for personal use during a conference
- Car rental insurance

Responsibilities

- **Employees Seeking Reimbursement**

Employees seeking reimbursement should select the most economical options for travel. They should provide to their supervisor all required documentation in a timely manner consistent with the guidelines of this policy. Finally, employees should include all relevant supporting documentation as it relates to their expenses including, but not limited to, receipts, itemized and dated receipts, GSA rates, conference schedules, reasonable accommodation confirmations, and travel confirmations.

- **Supervisors**

Supervisors who approve travel and travel reimbursements should confirm that the travel and/or expenses are within college guidelines, and carefully review the request and all supporting documentation prior to approval. If the reimbursement request meets policy criteria, they may approve the processing of the reimbursement.

- **Vice Presidents**

Vice presidents are the final stage of departmental approval prior to submission to the Controller's Office for final approval and processing. They should ensure the reimbursement request is within college guidelines and includes all relevant supporting documentation before signing.

- **Controller's Office**

The Controller's Office reviews requests for reimbursement and makes final determinations as to whether expenses meet the college guidelines and are properly documented. Requests that are denied will be returned to the respective department supervisor for correction.

Procedures

- Employees must secure the approval of their supervisor and respective Vice President prior to travel. Employees must also submit a College Business and Authorization Form (see Related Documents) at least two weeks prior to traveling on official business.
- If applying for a travel advance, the employee must complete a Travel Advance Form and obtain proper signature (see Related Documents). The employee must document all estimated costs associated with the travel according to GSA rates if requesting advance travel reimbursement.

- The supervisor and Vice President will review and, if approved, will provide notice to the employee in writing.
- Employees must complete the Travel and Business Report Form within 30 days of return from travel (see Related Documents) and attach all supporting documentation as required. Once the Travel and Business Report Form has been signed by the employee's supervisor, the employee should route the form to the Controller's Office.
- The Controller's Office will conduct final review and disburse the reimbursement in a timely manner provided all criteria have been met.

Violations

Failure to complete the required approvals or reimbursements may result in the employee not receiving reimbursement and/or being subject to disciplinary action if the official business and travel was not pre-approved.

Related Policies

- [Event Management and Facilities Rental - Internal](#)
- [International and Domestic Travel](#)
- [Purchasing](#)
- [Reasonable Workplace Accommodations](#)

Related Documents

- [CDC Travel Health Notices](#)
- College Business and Authorization Form [\(available on MyFit\)](#)
- [Federal cost regulations under OMB Circular A-21](#)
- [Federal GSA rates for daily meal allowance](#)
- [Federal rates for privately-owned vehicle mileage reimbursement](#)
- [New York Executive Order 156](#) (Travel Ban to Mississippi)
- [New York State and Local Sales and use Tax Exemption Certificate](#)
- Travel and Business Report Form [\(available on MyFit\)](#)
- U.S. General Services Administration - [Travel Resources, Per Diem Rates](#)
- [U.S. Department of State Office of Allowances](#) (For Current Foreign Travel Rates)
- [U.S. Department of State Travel website](#) (For Current Travel Warnings and Advisories)

Contacts

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