

SJSU Research Foundation Travel Policy

Finance and Accounting

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1.0 Purpose

This document describes the requirements for San José State University Research Foundation (“Research Foundation”) business travel and sets guidelines for the maintenance and administration of business travel expenses, record keeping, travel advances, and reimbursements.

2.0 Responsibility

General oversight of this policy belongs to the Research Foundation Executive Director; however, the Executive Director has delegated the responsibility for the day-to-day implementation of this policy to the Director of Finance and Accounting. Responsibilities include approval of travel and travel expenses, documentation of expenses, and fund disbursements.

Under the supervision of the Director of Finance, the Accounts Payable department is responsible for reviewing and verifying travel expenses ensuring that receipts accurately reflect reasonable business expenses, and ensuring travel adheres to the guidelines set forth in this policy regardless of the source of funding.

With oversight from the Director of the Office of Sponsored Programs, sponsored programs analysts are responsible for verifying proper approval of travel, ensuring that travel adheres to the travel policy and/or sponsoring agency guidelines, verifying budget availability, and ensuring that proper documentation is submitted. All individuals who engage in official Research Foundation business travel must adhere to this policy.

3.0 Scope

This policy applies to all Research Foundation employees, project participants, SJSU faculty, students, and staff who travel on behalf of the Research Foundation.

4.0 Definitions

This table provides definitions for special terms, acronyms, and abbreviations used in this policy.

Term, Acronym, or Abbreviation	Description
Blanket Travel	Any travel that requires short-term trips as part of the employee’s job duties and does not include public transportation (air, rail, bus, taxi, boat).

Business Travel	Any travel conducted on Research Foundation business to fulfill a contract or obligation or for engaging in business-related activities such as meetings, conferences, or seminars.
Fly America Act	Refers to a public law that requires federal travelers to use United States air carrier services for all air travel and cargo transportation services funded by the United States Government.
Incidentals	Fees and tips given to porters, baggage carriers, bellhops, hotel maids, and stewards or stewardesses.
Meals	Refers to the cost of food for breakfast, lunch, dinner, and related tips and taxes.
Off-Duty	Refers to a period of time when a faculty or staff member is not at work or is not engaged in the performance of their regularly scheduled work assignment (e.g., a professor who is not teaching during the summer).
Per Diem	Daily expenses for meals, lodging and incidentals. Per diem within the United States is set by the General Services Administration (GSA) . Per diem within Alaska, Hawaii, and the U.S. possessions and territories (i.e., non-foreign overseas) is set by the Department of Defense . Per Diem for foreign travel is set by the U.S. Department of State .
Project Participant	An individual whose travel is being paid for by a Research Foundation contract, grant, or program and is not a Research Foundation employee, consultant, SJSU faculty, staff, or student.
Fellowship/Scholarship Award (FSA)	FSA travel may represent taxable income to the student. In the case of non-U.S persons, this may also require withholding.
Subsistence Expenses	Expenses such as (a) lodging, including taxes and service charges; (b) meals, including taxes and tips; and (c) incidental expenses.

5.0 Policy

Travel on behalf of the Research Foundation must be conducted in a manner that is necessary, ordinary, reasonable, and not extravagant. The Research Foundation shall reimburse individuals for travel expenses incurred for properly authorized, official Research Foundation business in accordance with the established Research Foundation procedures.

5.1 Approval for Travel

Pre-authorization for travel is required for domestic travel, international travel, and when a travel advance is requested from the Research Foundation. Blanket travel does not require pre-authorization.

Travelers must submit the required travel approvals to the Research Foundation prior to embarking on the trip and prior to making non-cancellable travel arrangements.

Please note the following:

- The traveler cannot approve his or her own travel.
- The approver should never be the traveler's subordinate.
- A direct supervisor or an authorized designee must approve the travel request.

5.1.1 Student-Specific Requirements

It is necessary to distinguish between student travel that is considered a reimbursement and student travel that is considered a Fellowship/Scholarship/Award.

Reimbursements are not reportable to the IRS as income to the student if the travel fulfills one of the criteria mentioned in paragraph A. Travel that does not meet one of the criteria below will be taxable scholarship income to the recipient. The payment will be reported on a 1099-MISC. Payments to non-resident aliens for tax purposes are required to have federal withholding (14% for F-1 visa), and the payment will be reported as income on form 1042-S.

A: Examples of travel that could be considered "business expenses:

- If the travel directly supports a faculty member's project or research program.
- The results or research will be used by the university.
- If the travel is related to presenting or leading a session at a conference on behalf of the university.
- If the travel is required to officially represent SJSU or SJSURF.

B: What Qualifies as a Fellowship/Scholarship/Award (FSA):

- Reimbursement is made for activities in which the university is relatively disinterested, or the research is student-led.
- The project/research's primary purpose and original intent is to further the student's education or training.
- The university obtains little or no benefit.
- Activities are performed to contribute to the development of the skills needed in the student's studies.

If the expense does not fall into one of the categories mentioned above as a business expense (section A examples), it is likely an FSA payment because the individual is the primary beneficiary of the payment. In these cases, the primary purpose of the payment is for educational assistance to aid the student in the pursuit of independent study or research.

5.2 Domestic Travel

5.2.1 Research Foundation Employees and Project Participants

When planning travel to destinations within the continental U.S., U.S. possessions or territories, employees and project participants of the Research Foundation must complete the *Request for Approval of Travel* form. The form must be signed by the traveler, the supervisor, and the authorized account signer.

Note: This requirement also applies to off-duty SJSU faculty and staff.

5.2.2 SJSU Faculty, Students, and Staff

SJSU faculty and staff must submit requests for travel approvals online through Financial Transaction Services (FTS). Travel must be approved by the traveler's approving official and assistant vice president or associate vice president, except in the case of Academic Affairs where deans are the highest level required, and the Research Foundation authorized account signer.

The *Request for Approval of Travel* forms are **only** accepted from individuals who are unable to log in to FTS.

5.3 International Travel

5.3.1 Research Foundation Employees and Project Participants

When planning travel to international destinations that are not considered high-hazard countries, employees and project participants of the Research Foundation must complete the *Request for Approval of Travel* form. The form must be signed by the traveler, the supervisor, and the authorized account signer and submitted to the Research Foundation at least 45 days in advance of the departure date in order for Research Foundation Risk Management to arrange travel insurance.

Note: This requirement also applies to off-duty SJSU faculty and staff.

5.3.2 SJSU Faculty, Students, and Staff

International travel requires the same approvals as domestic travel, as well as approvals from the Office of the Provost and the Office of the President. To ensure that all required approvals are obtained in time, it is recommended that requests be submitted at least 45 days in advance of the intended departure date. SJSU faculty and staff must submit their requests for travel approval online through FTS. SJSU students who cannot log into FTS must use the *Request for Approval of Travel* form.

5.3.3 International Travel to High-Hazard Countries — Research Foundation Employees, Project Participants, SJSU Faculty, Students, and Staff

In addition to all other required approvals, travel to high-hazard countries requires approval from the Office of the Chancellor. To determine if a destination has been deemed a high-hazard area, travelers should refer to the US Department of State's current travel warnings on the [U.S. Passport and International Travel website](#) and the High-Hazardous Country List on the [CSU Systemwide Risk Management and Public Safety website](#).

Travelers must first complete the Chancellor's Office *High-Hazard Foreign Travel Approval Request* and then attach it to their Travel Authorization when completing their requests in FTS. Research Foundation employees must attach the Chancellor's Office *High-Hazard Foreign Travel Approval Request* to the paper *Request for Approval of Travel* form and submit it to the Office of the Provost for approval. The Office of the Provost will then route it to the Office of the President and Office of the Chancellor for approval. To ensure that all required approvals are obtained in time, it

is recommended that requests be submitted at least 60 days in advance of the intended departure date for travel to high-hazard countries.

5.3.4 Late International Travel Requests

If the international travel request is submitted with less than 45 days' notice, additional justification as to why the request is late must be included. Justification of the late travel request does not guarantee approval. If the travel destination is a high-hazard country, please contact the Research Foundation Risk Management Department at 408-924-1546 to determine if an exception is possible.

5.4 Foreign Travel

Research Foundation employees, as well as SJSU faculty, students, and staff traveling internationally on Research Foundation business, are required to use the California State University Risk Management Authority (CSURMA) Foreign Travel Insurance Program (FTIP). Refer to [CSU Memorandum Code: RM 2014-01](#) for complete details. Please note that there is an additional cost for mandatory foreign travel insurance. The traveler's department or project is responsible for covering the additional cost.

SJSU faculty and staff must specify in the FTS travel request "Additional Details" section that Research Foundation funds are being used, and include the appropriate account number. A copy of the approved travel request will be sent automatically via email to the Research Foundation Risk Manager to arrange travel insurance. When insurance is secured, confirmation will be sent to the traveler. For additional information regarding foreign travel insurance, contact the Research Foundation Risk Management Department at 408-924-1546.

Note: Project participants may not be eligible for the CSURMA Foreign Travel Insurance Program; however, they may be eligible for insurance through the State department. Travelers should contact the Risk Management Department to determine their eligibility.

5.5 Travel Advances

A travel advance is requested from the Research Foundation on the *Request for Approval of Travel* form. SJSU students and project participants are not eligible for travel advances.

A travel advance can be denied to anyone with an outstanding delinquent travel advance balance.

Travel advances may only be requested for expenses to be incurred on behalf of the Research Foundation and must be signed by the traveler, supervisor, and authorized account signer. Advances can be used for necessary pre-payments or to cover estimated travel costs. The amount requested should not exceed the estimated cash needs. A good guideline for advance requests is the per diem rate times the number of travel days.

Travelers are personally responsible for the Research Foundation funds advanced to them. If an authorized trip is canceled or postponed for more than two weeks, the advance should be returned to the Research Foundation immediately.

5.6 Travel Expenses Guidelines

Travel expenses paid by the Research Foundation must adhere to Research Foundation guidelines regardless of the source of funding.

Variations may sometimes exist in various contracts or grants among the rules for reimbursement of travel expenses such as transportation and per-diem. In these instances, the travel rules of the agency issuing that contract or grant, as well as the award itself, should be carefully reviewed. The terms of the applicable program contract or grant will take precedence if at variance with Research Foundation policy.

At the discretion of the program or the department, stricter guidelines may be imposed for budgetary or control reasons by lowering reimbursements in this policy, but they may not exceed Research Foundation guidelines.

The Research Foundation will reimburse travelers for allowable expenses using one of the three methods listed below. Please note that only one method of reimbursement may be used for the entire trip.

- **Per Diem Only**

Receipts are not required when this method is selected. Travelers will be reimbursed based on the established daily allowance for expenses. Visit the websites below for the current rates.

Type of Travel	Agency Setting Per Diem Rates
Within Continental United States Travel (CONUS)	U.S. General Services Administration
Outside the Continental United States (OCONUS) i.e. Alaska, Hawaii, US Possessions and Territories	Department of Defense
Foreign Travel	U.S. Department of State

- **Actual Lodging Expenses and Per Diem for Meals and Incidentals**

When this method is selected, travelers must submit original, itemized receipts for actual lodging expenses with the request for reimbursement. A credit charge receipt is not acceptable for hotel charges.

- **Actual Expenses Only**

This method requires that travelers include original, itemized receipts for all expenses with their request for reimbursement.

5.7 Meals and Incidentals

To receive an allowance for all three meals and incidentals, a traveler must be on travel status for a full 24-hour period. The 24-hour period is calculated from the time of departure on day one to the same time on day two and to the same time on each succeeding day.

Note: The time of departure is based on the time you leave your residence or work site.

For travel that is a fractional part of a period of travel of more than 24 hours, the maximum authorized allowance for meals is as follows:

- If the travel extends past 9 a.m., a breakfast may be claimed.
- If the travel extends past 2 p.m., a lunch may be claimed.
- If the travel extends past 6 p.m., a dinner may be claimed.

Employees on travel status for less than 24 hours, and more than 24 miles from headquarters may claim subsistence expenses incurred before or after their regularly scheduled work day. Employees may claim breakfast and/or dinner expenses if they depart one hour prior to the start of their regularly scheduled work day and/or return one hour after their regularly scheduled work day. Lunches on one-day trips are not reimbursable.

Conference and workshop attendees are not eligible to receive a meals and incidentals allowance for any meals included in the registration fee for conferences, workshops, and meetings. The daily meals and incidentals allowance must be reduced by the applicable meal allowance for the meal(s) provided. Expenses that are not directly related to and required for official Research Foundation travel (such as personal calls, entertainment, and magazines) are not reimbursable.

5.8 Transportation

To be fully reimbursed by the Research Foundation for transportation expenses, the traveler must use the most economical mode of transportation available, consistent with the authorized purpose of the trip. This includes charging no more than the rate for the most direct or frequently traveled route. Airfare can only be reimbursed at coach rates or less. Where mileage reimbursement between two points of travel is claimed, when airfare would be most economical (i.e. San Jose to Los Angeles), the traveler will be reimbursed the amount of airfare **only**. The list below describes rules that apply to allowable transportation expenses:

- **Airfare:** Airfare can only be reimbursed at coach rates or other discounted rates (whichever is most economical). The traveler's expense claim portion of the *Travel Expense Claim Form* must be accompanied by the flight itinerary when airfare is being claimed. If a credit card was used for payment the receipt must also be submitted. If no flight itinerary was issued, as may be the case with chartered or private aircraft, a formal receipt must be submitted.

Note: Programs using U.S. Federal Government funds (including pass-through funds from non-federal entities) require travelers to use U.S flag carriers in order to comply with the public law commonly referred to as the *Fly America Act*.

- **Commercial Automobile Rental:** Reimbursement will be made for car rental when an explanation substantiating its necessity for business travel is included with the claim. The Research Foundation provides physical damage coverage only for those covered vehicles that are hired, rented, leased, or borrowed for a period of no more than (30) consecutive days. There is a \$1,000 deductible for physical damage coverage. Please note that this policy only covers Research Foundation and SJSU employees. It is recommended that the

insurance coverage offered by the automobile rental company be taken. Rental car collision insurance is a reimbursable expense.

- **Use of Private Vehicles:** Reimbursement for the use of a private automobile will be allowed for the owner of the vehicle only, provided that the travel was necessary for business purposes. Toll fees and reasonable parking fees are also reimbursable. Mileage may be claimed at the current IRS standard mileage rate.

Employees and volunteers must possess a valid California driver's license or equivalent to legally operate the class of vehicle(s) they operate in their employment. Employees or volunteers driving on Auxiliary Organization Business will have no more than 3 (three) Violation Points in a 12 (twelve) month period or no more than 5 (five) Violation Points in an 18 (eighteen) month period. The employee or volunteer shall certify that they maintain personal automobile liability insurance meeting state-required minimums and that the personal vehicle used is in a safe mechanical condition.

5.9 Additional Reporting Requirements

In addition to the preceding information the following written explanations must be submitted with the *Travel Expense Claim Form* if applicable:

- **Non-standard Expenses:** To support a claim for reimbursement, (i.e., local car rental expense, meals for guests), expenses that are not expressly allowed must be fully explained in writing.
- **Additional Business Expenses:** If reported expenses include meals, lodging, or transportation provided for other authorized travelers in the same group, an explanation must be submitted and reference the other traveler's travel expense claim when applicable.
- **Student Business Travel Certification:** A completed Student Business Travel Certification Form must be submitted with a travel expense report when requesting reimbursement to a student for business travel in order for the payment to be made on a tax-free basis under Accountable Plan rules. The signed form should be attached to the student's travel and expense report.

5.10 Travel Expense Documentation Requirements

Original, itemized receipts or invoices for expenses must be submitted with a properly completed *Travel Expense Claim Form*. Receipts should include dates and should be attached in chronological order. Lodging and car rental expenses should be substantiated by an appropriately itemized receipt. Please be aware that copies of credit card payments are not considered itemized receipts. Acceptable forms of documentation are described below.

- **Transportation:** Passenger copies of air, rail, boat, helicopter, and non-local bus tickets are required with the travel expense report.
- **Car Rentals:** Agreements or invoices must be submitted with a travel expense report.
- **Meals/Lodging:** Original, itemized receipts must be submitted unless a per diem allowance is being claimed for the duration of the trip.

- **Other Expenses:** Reimbursements for expenses of \$25.00 or more must be substantiated and must include original receipts.

Where expenses are being shared with external organizations, a copy of the original, itemized receipts will suffice if submitted with a copy of the expense report used to reconcile travel with the other party. Alternatively, a common expense report showing all expenses being charged to both the Research Foundation and the other organization is also acceptable.

5.11 Expense Reconciliation

All travel expenses incurred by a Research Foundation employee or project participant or by SJSU faculty, students, or staff engaged in Research Foundation travel must be properly itemized on the *Travel Expense Claim Form* and accompanied by appropriate receipts. Forms must be signed by the traveler, the supervisor, and the authorized account signer approving the expenditures against the proper Research Foundation account.

A properly completed and approved *Travel Expense Claim Form* must be sent to the Research Foundation Accounts Payable Department within 15 working days of the completion of each trip. The *Travel Expense Claim Form* must contain the following information:

- **Purpose:** The purpose section should show the direct relationship of the travel to an official Research Foundation function, and if applicable, it will include the performance of a contract or grant for which the Research Foundation has responsibility.
- **Dates:** All days from the date of departure to the date of return must be included on the claim form. Days for personal use must also be referenced as such.
- **Expenses:** Costs of transportation, meals, lodging, and miscellaneous expenses must be listed by date and location. Expenses that are prepaid or invoiced should be shown. Unpaid invoices must be described under the **Notes** section, so they will not be overlooked.
- **Balance Due:** Any advanced funds that are not used for travel expenses must be returned together with the *Travel Expense Claim Form*. Any balance due to the traveler will be paid as soon as the *Travel Expense Claim Form* is processed, usually seven to ten working days if a properly completed claim is submitted.
- **Signatures:** Upon completion of travel, the *Travel Expense Claim Form* must be signed by the person who incurred expenses and is requesting reimbursement or settling a travel advance. The signature of the authorized account signer is also required.

Please be aware that travel reimbursements are normally issued to an individual requestor, except in rare instances where the composition of the travel party requires a custodian to administer travel funds for several individuals. When submitting a travel reimbursement claim involving multiple travelers, a *Travel Expense Claim Form* for each traveler is required in addition to the normal documentation requirements. The form must include the name of each traveler, the amount of travel

funds expensed for the traveler, and the signature of the traveler acknowledging funds expensed on her or his behalf.

Note: If the *Travel Expense Claim Form* is not completed properly, it will be returned to the originator, delaying reimbursement and reconciliation.

6.0 Related Policy Information

6.1 Intermingling of Research Foundation with Personal Travel

Travel expenses not directly related to nor required for official Research Foundation travel (non-business or personal) are not paid by the Research Foundation.

The following rules apply to all non-business or personal travel of an individual, which coincides with Research Foundation travel:

- If an indirect route is traveled or travel by a direct route is interrupted due to personal travel preferences, reimbursement for airfare will be made at the actual charge that would have been incurred by traveling the direct route.
- The personal portion of all travel costs must be subtracted before expenses are submitted for reimbursement.

In general, the expenses of an employee's spouse and family accompanying the employee on a business trip are not reimbursable. The IRS has ruled that attending meetings or conferences in which the spouse has no significant role or performs only incidental duties of a clerical, secretarial, or medical nature does not constitute a business purpose.

7.0 Required Forms

This table contains a list of forms and special tools referenced in this document.

Form	Description of Use
(Research Foundation) Request for Approval of Travel	<ul style="list-style-type: none"> • Used by Research Foundation employees, project participants to document business travel, request travel approval, and travel advances. • Used by SJSU faculty and staff (when off-duty) to document business travel, request travel approval, and travel advances. • Used by SJSU faculty and staff to request travel advances. • Used by SJSU faculty, staff, and students who do not have access to SJSU Financial Transaction Services (FTS) to request travel approval.
(Research Foundation) Travel Expense Claim Form	Used by Research Foundation employees and project participants, SJSU faculty, students, and staff to request expense reimbursements for business travel expenditures.

(SJSU) Financial Transaction Services (FTS) Online Travel Authorization	Used by SJSU faculty and staff to request domestic and international travel approval.
(Research Foundation) Student Business Travel Certification	Used by Students. This form must be attached to the Travel Expense Claim Form for payment to be tax-free under Accountable Plan rules.
(Chancellor's Office) <i>High-Hazard Foreign Travel Approval Form</i>	Used by Research Foundation employees, project participants, SJSU faculty, students, and staff to request approval to travel to high-hazard countries.

8.0 References and Related Information

[U.S. General Services Administration](#)

[Department of Defense](#)

[U.S. Department of State](#)

[U.S. Passport and International Travel](#)

[CSU Systemwide Risk Management and Public Safety](#)

[Memorandum: Code: RM 2014-01 – Foreign Travel Insurance](#)

[SJSU Research Foundation Travel Bulletin](#)

9.0 Record Retention

All documents and records are maintained in accordance with SJSU Research Foundation *Record Retention* requirements.

Record	Retention
<i>Travel Policy</i>	This document is effective until further revised or updated. Outdated or revised documents will be maintained in accordance with Research Foundation <i>Record Retention</i> requirements. The Research Foundation will maintain the signed original and electronic copies of the approved policy and all updates and replacements.
<i>Request for Approval of Travel</i>	Three years.
<i>Travel Expense Claim Form</i>	Three years.

