



# Travel Manual

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*Guidance for faculty/staff regarding payment for travel expenses incurred for UNC Charlotte business purposes.*

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# I. POLICY

## I.1. PURPOSE/SCOPE

This manual, in accordance with [University Policy 602.7, Travel Authorization and Reimbursement](#), and in consideration of Internal Revenue Service (IRS), Office of State Budget and Management (OSBM), and other applicable regulations and guidance, establishes when the University will provide payment for travel expenses incurred to support University business purposes, along with related administrative requirements.

## I.2. GUIDING PRINCIPLES

### I.2.1 Official University Business Purpose

Allowable travel expenses will be reimbursed to authorized individuals traveling on official University business. All travel payments are contingent upon available funds.

The policies and procedures set forth in this manual apply to all University of North Carolina at Charlotte (UNCC) faculty, staff, students, and other individuals who travel on behalf of the University. Before travel expenditures are incurred, all travelers and administrative personnel should be aware of the travel policies and procedures stated in this manual. *Email travel questions to Disbursements at [travel@uncc.edu](mailto:travel@uncc.edu).*

Official University business occurs when the University employee or other person is traveling to attend approved job-related training, work on behalf of, officially represent, or provide a University service upon the University's request.<sup>1</sup> Travel that does not directly benefit the University will not be reimbursable.

### I.2.2 Good Stewardship

**When traveling on behalf of UNC Charlotte, travelers are expected to utilize the most cost-effective and efficient method of travel.**<sup>2</sup>

Travelers must complete a Travel Authorization (TA) form prior to overnight travel. Excess costs, circuitous routes, delays, luxury accommodations, and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official business are not acceptable under this standard.<sup>3</sup> Travelers will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

Approval authorization for travel is delegated to the traveler's supervisor or their designee. This individual's approval indicates that appropriate review of the cash advance/reimbursement has been made, and the travel conforms to all rules and regulations and is properly supported with valid documentation and receipts.

It is the responsibility of the funding department to ensure funds will be available in advance of authorizing a request for travel regardless of whether overnight or same day travel.

### I.2.3 Timely Submission

Submit Travel Reimbursement & Expense Reports to Disbursements **within thirty (30) days of the return date.**<sup>4</sup> Per UNC Charlotte's accountable plan, as established per IRS guidelines,<sup>5</sup> any travel reimbursement requests submitted sixty-days (60) or later after the return date may be taxable to the traveler. Any requests submitted one year or later after the return date will not be accepted.

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<sup>1</sup> OSBM Budget Manual §5.0.3, Travel eligible for reimbursement

<sup>2</sup> *Ibid.*, §5.0.2 Cost-effective travel for state business

<sup>3</sup> *Ibid.*, §5.0.2 Cost-effective travel for state business

<sup>4</sup> *Ibid.*; NC G.S. §138-6(c)

<sup>5</sup> IRC §62(c); Treas. Reg. §1.62(c)(2)

## I.2.4 Reasonable Accommodations Due to a Disability

Travelers who need an accommodation due to a disability, which includes exceptions to policies outlined in this manual, must request an accommodation from Human Resources before traveling by completing the [Accommodation Request Form](#). Travelers who are traveling for business purposes and are employed with the University (including student employees), or applicants invited to the University to consider a potential offer of employment should refer to Personnel Information Memorandum 50 (PIM 50), [Reasonable Accommodation](#), or contact the Employee Relations Unit of the Human Resources Office for assistance. Students who are authorized to travel on behalf of the University and are not traveling as a result of employment with the University should contact the Disability Services Office.

**Travelers who have not requested an accommodation before traveling may be responsible for additional travel charges incurred if they are not typically reimbursable.** Travelers should pre-plan with the conference site, airport, etc. regarding available accommodations (i.e., parking proximity to the conference site, special meals, and availability and cost of special meals for individuals with medical or dietary restrictions).

## II. BEFORE TRAVEL

### II.1. PRE-TRAVEL PLANNING AND REQUIRED APPROVALS

#### II.1.1 When Approval Prior to Travel is Required

Travelers must receive prior written approval with a travel authorization (TA) form by their department head or their designee to qualify for reimbursement for overnight travel.

- Note that overnight travel must involve a destination located at least 35 miles from the employee's regularly assigned *duty station* or home, whichever is less, to receive reimbursement.<sup>6</sup>
- Lodging costs that are not approved prior to travel will be limited to **University subsistence rates** (see [Section VIII.1.1](#) for current rates).<sup>7</sup> Excess lodging expenses not approved in advance will be the responsibility of the traveler unless the department head provides a memorandum authorizing the use of a Discretionary Fund on the Travel Reimbursement & Expense Report ("TRER").<sup>8</sup>

**NOTE:** Trips that only involve destinations less than 35 miles from the closer of the traveler's *duty station* or home with no overnight stay do not require written approval. No subsistence (travel meals and lodging) is reimbursable for these trips.<sup>9</sup> Pay other associated costs (e.g., registration fees) via normal payment methods, e.g., P-card. Unless otherwise approved, each UNC Charlotte employee's *duty station* shall be the main campus. Exceptions to this policy are limited to those employees who have permanent offices at satellite campuses, or a teleworking arrangement on file per [University Policy 101.22](#).

Request reimbursement for mileage and transportation by submitting a [MILEAGE AND TRANSPORTATION REIMBURSEMENT FORM](#).

For a quick visual on the approval flow, reference the [KNOW BEFORE YOU GO: GENERAL GUIDE FOR TRAVELERS](#).

#### II.1.2 Authorization for Travel

##### II.1.2.1 Submitting Travel Authorization (TA) Forms

If approval prior to travel is required, travelers must prepare a TA, which can be found in the [TRAVEL FORMS PACKAGE](#) located on the [FINANCIAL SERVICES FORMS WEBSITE](#).

TA forms should be approved by the employee, and the appropriate supervisor, before being submitted to the Disbursements Office **at least two weeks before travel**.

There is an [optional eForm](#) version of the [TRAVEL AUTHORIZATION \("ETA"\)](#) that takes advantage of the workflow routing capabilities within the University's Imaging System.

Rubber stamps, digital stamps, or a copy of a signature will not be accepted. All signatures must be original or completed via DocuSign.

##### II.1.2.2 Blanket Travel Authorizations (TAs)

Travelers may request a blanket TA to cover travel within the U.S. that will occur within a fiscal year ("FY"). The department head must approve blanket TAs each fiscal year.

To obtain a blanket travel authorization, complete a TA, indicating "Blanket Travel FYXX" in the "Traveler's Destination" field, where "XX" equals the fiscal year to which the blanket travel authorization applies. Both the departure and return dates on the form should match the FY dates.

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<sup>6</sup> *Ibid*, §5.2.2, Conditions for Lodging Reimbursement

<sup>7</sup> *Ibid*, §5.2.3, Excess Lodging;

<sup>8</sup> University Policy 601.8, Appropriate Use of University Funds

<sup>9</sup> *Ibid*, §§5.2.27 Meals During Daily Travel

### II.1.2.3 Group Travel

Travelers should individually request reimbursement by following the applicable guidelines in this Manual and completing TAs and TRERs as stipulated. Employees may submit a TA that covers group travel for multiple non-employees whose expenses will all be reimbursed with the same TRER. Athletic Team Travel, including travel authorizations, should follow the Athletics Department Policies and Procedures.

Departments hosting or sponsoring a group of 15 or more individuals for University-approved travel should work with the [Purchasing Office](#) to book rooms and establish necessary contracts. Once the contract is in place, payment should be requested through 49er Mart using a purchase order.

### II.1.2.3 Foreign National Travel

Because payments to foreign nationals (or non-resident aliens, "NRAs") are covered by an extensive set of tax rules, all departments and organizations providing funds to foreign nationals must have prior approval from the Assistant Controller of Tax & Payroll. Tax liabilities for foreign nationals depends on the U.S. tax treaty with the foreign government. Please refer to the [Tax Office website](#) for contact information and further information.

## II.1.3 Pre-Travel Considerations

### II.1.3.1 Departure and Return Dates

Departure and return dates should be within one (1) calendar day of the business purpose event for travel within the U.S. Airfare for travel outside the U.S. is reimbursable when the departure and return dates are within a justifiable time period around the purpose of the travel, usually within two (2) calendar days of the business purpose event.

Employees traveling to their destination earlier than necessary and/or delaying their return to avail the state of reduced transportation rates may be reimbursed subsistence for additional travel days if the amount saved due to the early and/or delayed travel is greater than the amount expended in additional subsistence.<sup>10</sup> Printed documentation must be provided with the employee's TRER to substantiate these savings.

### II.1.3.2 Combining Business Trips

Trips that encompass several business-related activities are allowable as long as other applicable requirements are met and all activities are reflected in the business purpose sections of required forms.

### II.1.3.3 Combining Personal and Business Trips

Personal and business travel generally may be combined as long as other applicable requirements are met. Note that advances **will not be issued for the personal portion of any trip**. To obtain reimbursement, the traveler must show that the University incurred no additional expense for the personal portion of the trip. For example, for airfare obtain documentation from a travel agency or online travel site that shows that the price of the ticket for the extended personal stay is no more expensive than the price of the ticket to depart immediately before and/or return immediately after the business travel dates. The documentation date must be the same date as the purchase date of the ticket. If no documentation is available, reimbursement will be prorated based on the number of days considered business travel.

Also, note that, when personal and business travel is combined, employees are entitled to reimbursement for meal subsistence on the dates that the employee is traveling to and from their business trip destination (usually the first and last days of travel).

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<sup>10</sup> OSBM Budget Manual §5.2.21, Super Saver Rates

#### II.1.3.4 Spousal Travel

If a spouse accompanies an employee on a University-related business trip, any reimbursement of travel expenses for that spouse will be processed as taxable income to the employee unless it can be adequately shown that the spouse's presence on the trip has a bona fide business purpose.<sup>11</sup>

Reimbursements processed as taxable income cannot be paid from state funds. These rules apply to any members of the employee's family who accompany them on such a trip.

#### II.1.3.5 Funding

It is the supervisor's responsibility to understand the constraints and requirements of the fund from which travel expenses will be paid, as designated at the time of approval on the TA. If the traveler's direct supervisor is not the custodian of the fund source, designated for the travel expenses, the fund custodian must also indicate their approval on the TA. If the travel is grant-funded (fund codes 5xxxxx), travel documents submitted to Disbursements will also be routed to the Grants & Contracts Administration Office for review and approval, if required.

#### II.1.3.6 Motor Fleet Requests and Mileage Reimbursement Rates

Travelers driving to their business trip destination are encouraged to request a state vehicle from the University's Motor Fleet Pool via [ARCHIBUS](#) (see the Facilities Management [Motor Fleet website](#) for instructions). Personal vehicles should be used on a limited basis in situations when the use of state-owned vehicles or state term contract vehicles are not readily available.<sup>12</sup>

Actual mileage for the use of a personal vehicle is reimbursable and is measured from the closer of the traveler's *duty station* or point of departure to the destination (and return), whichever is less, and should be calculated to the nearest whole number. Reimbursement rates are reimbursed at the IRS Business Standard Mileage Rate.<sup>13</sup>

Fines for traffic and parking violations are the responsibility of the traveler.

#### II.1.3.9 Rental Cars

The State has term contracts in place for rental vehicles. The contracted rates include liability insurance and also prohibit any additional charges for a Collision Damage Waiver (CDW). Contact your [departmental Purchasing Agent](#) with questions or for additional information regarding rental car companies on State contract.

Rental car expenses may not be reimbursed if other practical means of transportation are available. Obtain approval before traveling if a rental car will be used for transportation.<sup>14</sup> Unless prior approval has been obtained from the department head or designee, employees will be responsible for the cost of renting a vehicle that is above the Standard vehicle rate per the State's contract for short-term rentals.<sup>15</sup>

Rental vehicles paid for by the state are not authorized for personal use.

For requirements regarding rental car insurance coverage while conducting University business, see the [Risk Management and Insurance webpage](#). Collision Damage Waivers and Personal Accident Insurance are not reimbursable by the University.

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<sup>11</sup> Treas. Reg. §1.62(c)(2)

<sup>12</sup> OSBM Budget Manual, §5.2.13, Transportation by a Personal Vehicle

<sup>13</sup> OSBM Budget Manual, §5.2.13, Transportation by a Personal Vehicle

<sup>14</sup> *Ibid.*, §5.2.27, Travel to/from Airport at Employee's Destination

<sup>15</sup> *Ibid.*, §5.2.14, Transportation by a Rental Vehicle

### II.1.3.10 Transportation Methods: Flying v. Driving

If the business destination is more than 500 miles away and the traveler chooses to drive either a: 1) business need justification to drive or 2) a comparison to show that the cost to reimburse mileage is less than the cost to fly (including estimated costs such as baggage fees, parking charges, and transportation costs to/from the airport) must be submitted with the TRER. If the comparison shows that driving would be costlier than flying, reimbursement for mileage will be limited to the estimated flight costs.

### II.1.3.11 Air Travel

*Coach v. business class:* Reimbursement for airfare is limited to the coach/economy fare unless traveling internationally. To be reimbursed for the business class fare for international travel, the traveler must obtain department head approval before booking the flight. Due to fluctuating airline prices, travelers should purchase tickets as early as possible to secure the best pricing available.

*Fly America Act:* If a flight involves a foreign carrier from a U.S. airport, travelers should review and consider the [Fly America Act](#).

*Other policies:* For other specific policies regarding international flights, coupons or certificates for reduced airfare, and use of chartered aircraft see OSBM Budget Manual §§5.2.22, 5.2.23, and 5.2.25.

### II.1.3.12 International Travel

*Notification of Export Control Officer (ECO):* International travelers are responsible for notifying the University's ECO ([fso@uncc.edu](mailto:fso@uncc.edu), 7-1877) of their travel plans prior to travel. Travel Authorization (TA) Forms that indicate international travel destinations will automatically be routed to the ECO through the University's imaging system.

Travelers are responsible for reviewing [University Policy 316, Export Control](#) and the Office of Research and Economic Development's [Export Control Page](#). Section XII of the [University's Export Management Plan](#) (EMP) summarizes information regarding travel to foreign countries. Federal export regulations prohibit travel to sanctioned countries, as well as the unlawful export of specific commodities.

*University-owned Equipment:* If traveling internationally with University laptops, mobile phones, or any other digital storage devices (including flash drives), the traveler must complete the [UNC Charlotte Export Control Travel Checklist](#) and file an [Export License Exception TMP \(Temporary Exports/Re-exports\) certification](#). These forms should be submitted to the Export Control Officer before travel.

*General Safety:* When traveling outside the U.S., it is also advisable that travelers review the U.S. Secretary of State website ([US Dept of State International Travel](#)) and Center for Disease Control (CDC) websites ([CDC Traveler's Health](#)) for travel warnings regarding health and safety factors. Contact the UNC Charlotte Export Control Officer at [fso@uncc.edu](mailto:fso@uncc.edu) or 704-687-1877 for further information.

## II.1.4 Revisions and Cancellations

### II.1.4.1 Revisions to Travel Authorizations

If additional information becomes available after the original authorization was submitted (e.g., business purpose, fund limit), then the supervisor's sign-off on the TR will constitute approval for these changes. However, if there are fundamental changes to the overall trip (e.g., date changes, attendance at an additional conference in addition to the one indicated on the TA), then supervisor approval is needed. In these cases, it may be easier to submit a new TA.

To submit a revised TA Form, select "Yes" in the drop-down box at the top of the form and only complete fields that have changed. The revised form must be approved and dated by the approving authority found on the original authorization, or their designee. If a revised TA requested by Disbursements is not received within the timeframe requested, the traveler will be reimbursed as originally authorized on the original TA.

If any travel plans previously authorized are later canceled, notify Disbursements immediately. The traveler should email Disbursements at [travel@uncc.edu](mailto:travel@uncc.edu) with the following information:

- Traveler name
- Trip dates
- Reason for cancellation

*Responsibility for charges:* If an employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the department, it is the department's obligation to pay any penalties and charges. If travel is canceled or changed for the personal benefit of the employee, it is the employee's obligation to pay any penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the employee, the traveler's department may elect to pay the penalties and charges.<sup>16</sup> In all cases, the employee and/or department should make all efforts possible to recoup any costs already paid and avoid penalties and additional charges.

*Refunds:* It is the traveler's responsibility to pursue refunds for any pre-travel payments or direct billing arrangements already processed. All refunds obtained as a result of pre-travel payments are due to the University. Direct refunds to the traveler's contact person for deposit to the funding source from which the pre-travel payment originated (refund payments originally made via P-card back to the cardholder's account). Any travel advances will be voided at the time Disbursements is notified of the cancellation. If advance funds have already been cashed and are not returned to Disbursements within one week of the cancellation notification, a payroll deduction will be processed to recover the advance funds from the traveler. The traveler will not be eligible to receive additional advances until the outstanding advance is reconciled.

#### II.1.4.2 Revisions to Travel Reimbursement & Expense Reports ("TRER")

Travelers will receive a request from a Travel Specialist and should submit a revised TRER if any of the following apply:

- Additional information or receipts are found after submission of the original reimbursement.
- Additional reimbursable trip-related expenses were incurred and not included in the original reimbursement.
- The TRER was not completed correctly

The approving authority of the original reimbursement, or their designee, must approve and date the revised form.

## II.2. PRE-TRAVEL PAYMENTS

Below are the main ways to pay for travel expenses (in addition to direct billing rental cars in 49er Mart) via University funds prior to travel dates:

### II.2.1 Purchasing Card ("P-card")

**The P-card is the preferred method of payment for expenses to be paid before travel and should be used for all expenses that will not be paid via reimbursement where possible.**

University employees who have P-card holders within their departments may have their P-card holder pay for business travel expenses using the card once a Travel Authorization (TA) Form has been completed, approved, and submitted. P-card holders may make travel-related payments on behalf of others, provided the P-card is authorized for that purpose.

Refer to the list of [allowable and non-allowable P-card expenses](#) for complete detail.

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<sup>16</sup> *Ibid.* §5.2.5, Penalties and Charges Resulting from Cancellations

## II.2.2 Electronic Check Requests (eCR)

For vendors that do not accept credit card payments, an eCR must be submitted *at least two weeks before travel* to prepay a travel-related expense via direct deposit or check in [49er Mart](#). Travelers should first confirm that payments cannot be made by P-card.

To receive payment from UNC Charlotte, a vendor must be established in the Banner Finance and 49er Mart systems. Follow the 49er Mart Canvas instructions [search for a supplier, request a new supplier, or update an existing supplier](#) in our system.

## II.2.3 Travel Advances

*When are Travel Advances allowed?* Travelers who are unable to pay for certain out-of-pocket expenses before reimbursement may request a travel advance. Advances are personal loans from the State of North Carolina, issued by UNC Charlotte. **You should make a request for an advance only when absolutely necessary.** The following stipulations apply:

- Travel advances should be reasonable and only for incidental, out of pocket expenses that cannot otherwise be prepaid (e.g., with a P-card, direct billing, or an eCR).
- Travel advances may only be used for University business expenses.
- The amount of the advance should not exceed the traveler’s estimated out-of-pocket expenses (i.e., not including any P-card payments or other pre-travel payments).
- Non-employees are not eligible to receive travel advances.
- Blanket travel advances are not issued at UNC Charlotte.

*Requirements for issuance and repayment of one-time Travel Advances.*<sup>17</sup>

How and when to request	Via <a href="#">Request for Travel Advance</a> form at least two weeks in advance of travel
How and when Travel Advance will be issued	Via Direct Deposit, within five business days before the date of departure
Maximum Travel Advance amount issued	Good faith estimated cost of the trip’s out-of-pocket expenses
How and when advances must be accounted for or repaid	Via a Travel Reimbursement & Expense Report form within 30 calendar days after the travel period, or June 30, whichever comes first.

*Collection of unpaid amounts:*

- If an advance remains outstanding for more than 30 days, a payroll deduction may be initiated to recover the amount of the advance.
- Once a payroll deduction has been initiated, the employee may not request reimbursement for any expenses related to that travel.
- If a traveler defaults on a travel advance (i.e., a payroll deduction was required to recompense the University, insufficient funds check was presented to satisfy the travel advance), they will not be eligible for future advances until the financial obligation to the University is satisfied.
- Per the University’s accountable plan, as established per IRS guidelines,<sup>18</sup> any travel advances not repaid within 120 days of the travel period will be considered taxable income to the traveler.

<sup>17</sup> *Ibid.*, OSBM Budget Manual §5.1.40, Travel Advances

<sup>18</sup> IRC §62(c); Treas. Reg. §1.62(c)(2)

## III. DURING TRAVEL

### III.1. SAVING AND SUBMITTING RECEIPTS

While in *travel status*, travelers must keep and submit receipts as indicated in the [TRAVEL REIMBURSEMENT & EXPENSE REPORT \(TRER\) GRID](#). Receipts should indicate the name of the vendor, date of the transaction, itemized cost for each good or service, and the method of payment.

Only receipts for reimbursable expenses not paid with a Purchasing Card (P-card) must be submitted with the TRER. The transaction number (TXN) of all P-card payments associated with each trip must be entered, as prompted on the TRER.

Note that you can submit copies of receipts to Disbursements provided:

- Receipts remain legible once scanned in the University's imaging system, and
- Departments retain original receipts until the TRER has been processed or the receipts are otherwise needed (e.g., for warranties),

The Disbursements Office will retain copies of documentation in the University's imaging system for the prescribed document retention period, which is currently five years.

#### **Missing Receipts:**

For missing receipts for reimbursable expenses **over \$25**:

1. Travelers should try to obtain a duplicate receipt from the vendor.
2. If the traveler cannot obtain a duplicate receipt, submit a [MISSING RECEIPT AFFIDAVIT](#).

For missing receipts for reimbursable expenses *equal to or less than \$25*, the traveler must indicate on the Travel Reimbursement & Expense Report what expense was incurred and that the receipt for the expense was lost or not provided. A Missing Receipt Affidavit is not necessary.

#### **International Receipts:**

Convert international receipts in a foreign language to English before submitting them with the Travel Reimbursement & Expense Report. Convert all amounts into U.S. Dollars based on the exchange rate effective on the transaction date. Use the XE Currency Converter.

#### **Paying for Your Own Expenses:**

In general, employees should only pay for their travel expenses. Employees are not allowed to pay for travel expenses on behalf of guests, students, or other employees unless an authorized P-card user on a departmental P-card is making payment. Exceptions are allowed for group travel arrangements or payment for group meals that have a valid business purpose and meet the requirements of this Manual and University Policy 601.8.

## IV. AFTER TRAVEL

Complete a TRER when any of the following are true:

- A Travel Authorization (TA) form was submitted for the trip.
- The traveler received a travel advance.
- The traveler incurred overnight travel expenses on a P-card.
- The employee is in *overnight travel status*, and the trip includes allowable expenses beyond mileage and transportation that need to be reimbursed

TRERs must be submitted to Disbursements **within 30 days of the return date**.<sup>19</sup> Per UNC Charlotte's accountable plan, as established per IRS guidelines,<sup>20</sup> any travel reimbursement requests submitted 60 days or later after the return date may be taxable to the employee. Contact the Disbursements Manager or the Associate Controller for Accounting and Disbursements immediately if there is a justifiable reason that you cannot turn a reimbursement and expense report in within 30 days after the expense is paid or incurred. Any requests submitted one year or later after the return date will not be accepted.

**Note:** If your reimbursement request amount is less than one dollar, you must still submit the reimbursement paperwork to Disbursements. However, due to the immateriality of the amount and the resources required to process a check, the amount will be written off.

The [TRAVEL FORMS PACKAGE](#) contains the TA, TRER, detailed line-by-line guidance for each form, as well as a rate page and meal tier appendix.

**Note:** if the traveler only has mileage and/or transportation expenses for one-day travel, the traveler may use the [MILEAGE & TRANSPORTATION REIMBURSEMENT FORM](#).

### IV.1 Delegated Authority

The entire campus has delegated authority for travel reimbursement and expense reports (TRERs). Delegated authority encompasses the following:

- Criteria (must meet all of the following): submit lower-risk reimbursement requests (\$500 or less) that do not involve international travel or travel advances no later than 60 days after the trip return date.
- Reimbursements that meet these criteria will be processed directly for payment and post-audited on a sample basis. Audit reports will be sent periodically to departmental fund managers.
- All reimbursement requests should be thoroughly reviewed, approved, and signed before submitting them to Disbursements for processing.
- Authority and responsibility for reviewing and approving travel by employees and guests of the University reside with the person responsible for the fund to which the expense is to be charged.

Departments continue to be responsible for ensuring the information submitted on the TRER is in accordance with University travel policy and certifying by signature that all TRERs are an accurate statement of expenses incurred.

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<sup>19</sup> NC G.S. §138-6(c); OSBM Budget Manual §5.0.2, Cost-effective travel for state business

<sup>20</sup> IRC §62(c); Treas. Reg. §1.62(c)(2)

## IV.2. OTHER TRAVEL REIMBURSEMENT & EXPENSE REPORT (TRER) REQUIREMENTS

### IV.2.1 Signatures

To be complete, all TRERs must be signed by the traveler and their supervisor or designee. The Disbursements Office will accept signatures completed via [DocuSign](#) or a signed TRER (either in hard copy or a scanned version). No proxies are allowed for the traveler. Rubber stamps, digital stamps, copied signatures, or any variations thereof will not be accepted. Without the proper approval signatures, any expenses incurred will be the traveler's sole responsibility.

**Exception for Non-employee Zero Reimbursement:** Non-employee travelers who are not receiving a direct reimbursement from the trip are not required to sign the TRER. The phrase "Non-employee zero reimbursement" will automatically appear in the traveler's signature block for zero reimbursements.

### IV.2.2 Receipts

#### **Submission:**

Only receipts for reimbursable expenses *not* paid with a Purchasing Card (P-card) must be submitted with the TRER. You will still need to note the transaction number (TXN) of all P-card payments associated with each trip as prompted on the TRER. Tape receipts to the [Receipt Page](#) and submit with the TRER. No paper clips, please! Note that any documentation, including receipts, submitted with the Travel Authorization (TA) Form does not need to be submitted again with the TRER since the documentation will have been scanned into the University's imaging system.

Note that you can submit copies of receipts to Disbursements as long as:

- Receipts remain legible once scanned in the University's imaging system, and
- Departments retain original receipts until the travel reimbursement and expense report has been processed or the receipts are otherwise needed (e.g., for warranties)

Disbursements will retain copies of documentation in the University's imaging system for the prescribed document retention period, which is currently five years.

#### **Credit/Debit Card Numbers and Other Confidential Information:**

Do **not** submit any documentation to Disbursements that includes full credit/debit card numbers, or what are referred to as "Primary Accounts Numbers" ("PANs"). These are the 16-digit numbers for Visa and MasterCard and the 15-digit numbers for American Express cards that are printed on the front of the cards.<sup>21</sup>

If you do have any receipts or statements that need to be submitted with your Travel Forms that include full PANs, you must redact the number so that only the last four digits of the PAN remain as follows:

- Print an electronically redacted statement (this option is commonly provided by bank and credit card company web portals), or
- Physically cut out the PAN except for the last four digits.

PANs that have been marked out with a pen or marker are not considered fully redacted, as scanners and copiers can still pick up these numbers.

Exercise prudent judgment when submitting other confidential or sensitive information, as defined in University Policy 311, *Information Security*. Do not submit confidential information for scanning into the University's imaging system whenever possible.

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<sup>21</sup> See Payment Card Industry Data Security Standards (PCI DSS), which prohibit storage of unencrypted PANs. Data in the University's imaging system, which houses all University Travel Forms submitted to Disbursements, is unencrypted.

### IV.3. TRAVEL REIMBURSEMENT & EXPENSE REPORT (“TRER”) GRID

The following tables explain what travel-related business expenses are reimbursable, at what amounts, and what substantiation is required to obtain reimbursement.

#### IV.3.1 Business Purpose Support and Registration Fees

Business Expense	Amount Reimbursable	Substantiation Required
Business purpose travel	Costs associated with purpose business travel within one day of the travel event (two days for international travel)	Documentation supporting the business purpose of the trip that includes the business dates, location, and purpose (e.g., conference registration, meeting invite, or research itinerary)
Registration Fees	Actual expense incurred <sup>22</sup>	Receipt that includes name of conference and conference dates

#### IV.3.2 Transportation

Business Expense	Amount Reimbursable	Substantiation Required
Airfare	Actual expense incurred, limited to actual coach/economy/main cabin fare. <sup>23</sup> Business/first class fare is allowable with any funds for international flights. For domestic flights, discretionary funds must be used. Prior approval must be obtained for any international flights. <sup>24</sup>  Travelers must fly from CLT or the airport nearest their <i>duty station</i> , or obtain a cost comparison to CLT flights if they wish to fly from another airport. Reimbursement is limited to the lower cost option.	<ul style="list-style-type: none"> <li>● Itemized receipt</li> <li>● Trip itinerary details</li> <li>● Cost comparisons:               <ul style="list-style-type: none"> <li>○ Provide flight cost comparison to CLT flights if wish to fly from another airport.</li> </ul> </li> </ul>
Airfare – Baggage Fees	Baggage Fees incurred are allowable if prudent and substantiated by a receipt	<ul style="list-style-type: none"> <li>● Paid receipt</li> </ul>
Airfare – Priority Boarding or Preferred Access	Expenses for Priority Boarding or Preferred Access are only reimbursable if the traveler has a documented ADA (Americans with Disabilities Act) requirement. Certain expenses may be paid from Discretionary Funds.	<ul style="list-style-type: none"> <li>● Complete an <a href="#">Accommodation Request Form</a> before travel occurs.</li> <li>● Paid receipt</li> <li>● Provide the business purpose on receipt</li> </ul>

<sup>22</sup> OSBM Budget Manual, §5.2.12, Convention Registration

<sup>23</sup> *Ibid.*, §5.2.20, Transportation by Common Carrier

<sup>24</sup> *Ibid.*, §5.2.20, Transportation by Common Carrier

<p>Airfare – Seat assignments and preferences</p>	<p>Fees for check-in or seat <i>assignments</i> on domestic flights in coach/economy/main cabin are reimbursable if they are deemed necessary for travel and are substantiated by a receipt. Upgrades and seating <i>preferences</i> (including “Main Cabin Extra” and “Preferred Seating” with American Airlines) are allowed if paid using discretionary funds.<sup>25</sup></p>	<ul style="list-style-type: none"> <li>● Paid receipt</li> <li>● Prior approval on travel authorization for seating costs</li> </ul>
<p>Airport – Travel To/From CLT Airport</p>	<p>For travel by:</p> <ul style="list-style-type: none"> <li>● <u>Taxi, Airport Shuttle, Ride Sharing Services, or Public Transportation</u> – actual costs</li> <li>● <u>Private Car, being dropped off</u> – <i>IRS Business Standard Mileage Rate</i> x maximum of two round trips* and no parking charges</li> <li>● <u>Private Car, park at airport</u> – <i>IRS Business Standard Mileage Rate</i> x one round trip* and parking charges<sup>26</sup> limited to the maximum charge per day for airport express deck (formerly business valet) parking (current CLT airport rate is \$16 per day)</li> </ul> <p>*Mileage is calculated from the closer of the traveler’s point of departure or <i>duty station</i> (whichever is less) and should be calculated to the nearest whole number.</p> <p><b>Mileage to/from any airport is limited to 15 miles each way</b>, which is the distance between the University <i>duty station</i> and the nearest airline terminal (CLT).</p>	<ul style="list-style-type: none"> <li>● For actual costs incurred: itemized receipts (parking receipts should show parking dates and times)</li> <li>● Mileage: Printed directions showing total mileage (may use <a href="#">MapQuest</a> or <a href="#">Google Maps</a>) unless using one of the following standard mileages: <ul style="list-style-type: none"> <li>○ To/from main campus: 15 miles each way</li> <li>○ To/from Center City Building: 8 miles each way</li> </ul> </li> <li>● Indicate what form of transportation was taken to/from airport</li> </ul>
<p>Airport – Travel To/From Destination Airport</p>	<p>For travel by:</p> <ul style="list-style-type: none"> <li>● <u>Taxi, Airport Shuttle, Ride Sharing Services, or Public Transportation</u> – actual costs</li> <li>● <u>Rental Vehicles</u> – actual costs if prior approval was obtained by the department head or their designee and the rental vehicle is not being used solely for the convenience of the employee<sup>27</sup></li> </ul>	<p>For actual costs incurred: itemized receipts</p>

<sup>25</sup> *Ibid.*, §5.2.20, Transportation by Common Carrier

<sup>26</sup> *Ibid.*, §5.2.26, Travel to/from Airport at Employee’s Duty Station

<sup>27</sup> *Ibid.*, §5.2.27, Travel to/from Airport at Employee’s Destination

<p>Ground Transportation – Motor Fleet Vehicle (if available)</p>	<p>Motor Fleet will bill the traveler’s department directly for the use of the vehicle via an <a href="#">Interdepartmental Invoice</a>, a gas card will be provided with the vehicle, and there should generally be no other related out-of-pocket expenses.</p> <p>No common carrier or public transportation fares are reimbursable when a state-owned vehicle is used unless it is shown that such transportation was more economical.<sup>28</sup></p>	<p>None; no costs to reimburse on travel forms</p>
<p>Ground Transportation – Personal Vehicle Mileage</p>	<p>Mileage* x Reimbursement Rate, as follows:</p> <ul style="list-style-type: none"> <li>• The traveler will be reimbursed at the <i>IRS Business Standard Mileage Rate</i>.</li> </ul> <p>Travelers are encouraged to request a Motor Fleet vehicle first regardless of the round-trip mileage, as well as to carpool when possible.</p> <p>*Mileage is calculated from the closer of the traveler’s <i>duty station</i> or point of departure to the destination (and return), whichever is less<sup>29</sup> and should be calculated to the nearest whole number.</p>	<ul style="list-style-type: none"> <li>• Printed directions showing total mileage (may use <a href="#">MapQuest</a> or <a href="#">Google Maps</a>) unless using one of the following standard mileages: <ul style="list-style-type: none"> <li>○ Main campus to Center City Building: 9 miles each way</li> <li>○ Main campus to NC Research Campus in Kannapolis: 19 miles each way</li> <li>○ Main campus to Raleigh state capitol or NC State: 157 miles each way</li> </ul> </li> <li>• If your actual mileage exceeds direct round trip mileage, provide an explanation for the difference.</li> </ul>
<p>Ground Transportation – Train, bus, subway, taxi fare, ride sharing services, ferry; rental cars; parking; highway/interstate tolls</p>	<p>Actual expenses incurred for business purposes (no expenses will be reimbursed that are for the convenience of the traveler<sup>30,31</sup>).</p> <p>Travel to and from an employee’s <i>duty station</i> or home and the train/bus station or car rental provider is reimbursable at the IRS Business Standard Mileage Rate.<sup>32</sup></p> <p>Air, rail, and bus fare is limited to actual coach fare.<sup>33</sup></p>	<ul style="list-style-type: none"> <li>• Itemized receipt</li> <li>• List business purpose if not clear in documentation</li> <li>• For train and bus fare: trip itinerary</li> </ul>

<sup>28</sup> *Ibid.*, §5.2.16, Transportation by State Vehicle at Destination

<sup>29</sup> *Ibid.*, §5.2.13, Transportation by Personal Vehicle

<sup>30</sup> *Ibid.*, §5.2.19, Parking, Tolls, Fees and Fines

<sup>31</sup> *Ibid.*, §5.2.14, Transportation by a Rental Vehicle

<sup>32</sup> *Ibid.*, §5.2.26, Travel to/from Airport or Car Rental at Employee’s Duty Station

<sup>33</sup> *Ibid.*, §5.2.20, Transportation by Common Carrier

CATS light rail tickets	Employees can be reimbursed for round-trip CATS light rail tickets purchased for legitimate business travel purposes. Note that if an employee purchases a personal CATS all-access pass and uses it occasionally to travel for university business, they cannot be reimbursed for a portion of the annual cost or any related mileage.	<ul style="list-style-type: none"> <li>Receipt. <b>The preferred method to purchase round-trip passes is to use a University-issued p-card.</b></li> </ul>
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### IV.3.3 Subsistence – Lodging

Business Expense	Amount Reimbursable	Substantiation Required
Commercial Lodging (hotels)	<p>Room and occupancy tax for accommodations, as long as the destination is at least 35 miles from the employee's <i>duty station</i> or home, whichever is less.<sup>34</sup></p> <p>Lodging costs that exceed the University subsistence rates must be approved by the traveler's department head or designee before travel.</p>	<p>Itemized hotel invoice showing dates of lodging, room rate, taxes, and the total amount paid.</p> <p>When using an online travel site, submit a copy of the billing receipt.</p> <p>Note: The University is <b>exempt from sales tax</b> charged by North Carolina hotels. However, the University is <b>not</b> exempt from local occupancy taxes.</p>
Commercial Lodging – Incidentals	<ul style="list-style-type: none"> <li><b>Internet Connection Fees, Hotel Parking</b> – Actual costs, using most cost-efficient method available</li> </ul> <p>Note: Employees receiving a Mobile Communication Device (MCD) allowance cannot be reimbursed for business or personal calls made while in <i>travel status</i>.</p>	<ul style="list-style-type: none"> <li><b>For all</b> - Copy of hotel invoice or receipt with itemized charges</li> <li><b>Internet Connection Fees</b> – Indicate business purpose</li> </ul>
Non-commercial Lodging (e.g., rental by private third party, rental of apartment)	<p>Per the NC OSBM Budget Manual, authorization for third party lodging arrangements must be approved before travel. Without this approval, third party lodging expenses will not be reimbursed.<sup>35</sup></p>	<ul style="list-style-type: none"> <li><b>Submit a <u>THIRD PARTY LODGING AUTHORIZATION REQUEST</u></b>. Requests for third party lodging must provide evidence of savings to the State.</li> <li>Quote for third-party lodging location</li> <li>Three hotel quotes for cost comparison</li> </ul>

<sup>34</sup> *Ibid.*, §5.2.2, Conditions for Lodging Reimbursement

<sup>35</sup> *Ibid.*, §5.2.4, Third Party Lodging

### IV.3.4 Subsistence – Meals

Business Expense	Amount Reimbursable	Substantiation Required
Meals – provided (in registration fees, conference costs, at research site, meeting; etc.)	<p>None. Exceptions:</p> <ul style="list-style-type: none"> <li>● Employees may be reimbursed, if requested, for breakfast even if their lodging establishment or conference location offers a free continental breakfast.<sup>36</sup></li> <li>● If the traveler has dietary restrictions for health or religious reasons that cannot be accommodated by the host or conference (traveler must take initiative to notify the host/conference of such in advance), this must be documented and meal per diem may be claimed.</li> </ul> <p>Note that meals provided as part of the cost of an essential program session (e.g., speakers during lunch at a training session) are not separately reimbursable.</p>	<ul style="list-style-type: none"> <li>● Clearly indicate any meals provided as part of the cost of the program or event</li> <li>● If breakfasts were provided by the conference or meeting host, indicate whether they were continental or full (hot breakfast).</li> </ul>
Meals – not provided, and traveler is in <i>Overnight Travel Status</i>	<p>Meals are reimbursable at University subsistence rates under the following conditions:</p> <ul style="list-style-type: none"> <li>● In <i>travel status</i> all day: Breakfast, lunch, and dinner</li> <li>● Day of departure: <ul style="list-style-type: none"> <li>○ Breakfast, if depart <i>duty station</i> or home prior to 6 am</li> <li>○ Lunch, if depart <i>duty station</i> or home prior to Noon</li> <li>○ Dinner, if depart <i>duty station</i> or home prior to 5pm</li> </ul> </li> <li>● Day of return: <ul style="list-style-type: none"> <li>○ Breakfast</li> <li>○ Lunch, if return to <i>duty station</i> or home after 2pm</li> <li>○ Dinner, if return to <i>duty station</i> or home after 8pm<sup>37</sup></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Departure and arrival times</li> <li>● Clearly indicate any meals provided as part of the cost of the program or event</li> <li>● Note: Receipts are <u>not</u> required if reimbursed at University subsistence rates</li> </ul>
Meals – not provided, and traveler is in <i>Travel Status</i> (not overnight)	Meals are not reimbursable when there is no overnight stay.	

<sup>36</sup> *Ibid.*, §5.2.1, Subsistence Rates for Lodging and Meals

<sup>37</sup> *Ibid.*, §5.2.16, Meals during Overnight Travel

Meals – not provided, in excess of University subsistence rates	Generally, an employee’s department may agree to reimburse meal expenses at greater than the University subsistence rates only if there are predetermined charges (e.g., if registration for an event where food is provided is required in advance). <sup>38</sup> Otherwise, costs in excess of the subsistence rates must be paid from Discretionary Funds. <sup>39</sup>	<ul style="list-style-type: none"> <li>• <a href="#">ENTERTAINMENT EXPENDITURE FORM</a> is required to be submitted with the TRER.</li> <li>• Receipts showing predetermined charges, itemized purchase, and credit card/cash payment detail</li> </ul>
Meals – not provided, during international travel	An employee’s department head may agree to reimburse meal expenses at the Federal per diem rates (which can be found by country on the <a href="#">US State Department’s website</a> ) for out-of-country travel if approved before travel. <sup>40</sup>	Legible copy of documentation supporting the federal per diem rate claimed

### IV.3.5 International and Travel Agency Fees

Business Expense	Amount Reimbursable	Substantiation Required
Currency Exchange Fees	Actual fees charged by the credit card company, foreign bank or foreign hotel for conversion of funds when using a credit card abroad for allowable travel expenses	A copy of the applicable credit card statement (not required for P-card payments). If cash, exchange fee receipt that shows the conversion amount and any fee charged
Visa and Passport Fees	Actual expenses incurred to obtain or renew a visa or passport when the employee, in the regular course of their duties, is required to travel overseas in the furtherance of official state business. <sup>41</sup>	<ul style="list-style-type: none"> <li>• Receipt from issuing authority</li> <li>• Any other documentation providing substantiation</li> </ul>
Travel Agency Fees	Actual fees incurred for assistance in making travel arrangements if the fees are usual, customary and reasonable and are approved by the department head or their designee. <sup>42</sup>	The paid receipt from the travel agency that identifies the fees. If not itemized on the receipt, submit a copy of the credit card statement showing the fee.

<sup>38</sup> *Ibid.*, §5.2.11, Excess Meals

<sup>39</sup> University Policy 601.8, Appropriate Use of University Funds

<sup>40</sup> OSBM Budget Manual, §5.2.11, Excess Meals

<sup>41</sup> *Ibid.*, §5.2.130, Passports

<sup>42</sup> *Ibid.*, §5.2.24, Travel Arrangement Fees and Service Charges

### IV.3.6 Tips

Business Expense	Amount Reimbursable	Substantiation Required
Tips - Meals	Tips for meals are included in the University subsistence rate allowance. <sup>43</sup> No excess reimbursement is generally allowed. <sup>44</sup>	None
Tips - Other than those for meals	<p>The actual expense incurred is reimbursable if it's reasonable and prudent. Tips generally should not exceed 20% of the cost of a service provided.</p> <p>General limits:</p> <ul style="list-style-type: none"> <li>● Airports/Hotel: <ul style="list-style-type: none"> <li>- Baggage Handling/Skycaps = no more than \$2 per bag</li> <li>- Shuttle drivers = no more than \$2 per bag</li> </ul> </li> <li>● Parking/Auto Related: <ul style="list-style-type: none"> <li>- Valets (where valet is the only option) = \$2 per car when collecting the car</li> <li>- Taxi, rideshare, or car service drivers = no more than 20% per trip</li> </ul> </li> <li>● Hotel housekeeping tips: \$3 per night</li> </ul>	<ul style="list-style-type: none"> <li>● Itemized receipt that shows tip if available (e.g., for taxi ride)</li> <li>● None if amounts do not exceed limits. Otherwise, an explanation for the business purpose must be written on the TRER</li> <li>● Note that tips to taxi drivers should be included with total taxi expense (not separated out) on the TRER as ground transportation</li> </ul>

<sup>43</sup> *Ibid.*, §5.2.10, Reimbursement for Meals

<sup>44</sup> *Ibid.*, §5.2.11, Excess Meals

### IV.3.8 Job Candidate and Non-travel Meal Expenses

Business Expense	Amount Reimbursable	Substantiation Required
<p>Job Candidate/ Recruitment Expenses for the candidate</p>	<p><u>If in overnight travel status:</u> Reimbursement of transportation and <i>subsistence</i> expenses, limited to three days (5 days if one is a Saturday), incurred on behalf of prospective professional employees visiting the University for employment interviews, is allowed if the department head or their designee authorizes the charges.<sup>45</sup></p> <p><u>If NOT in overnight travel status:</u> Only reimbursement of related transportation costs.<sup>46</sup></p> <p>Any excess charges must be charged to a Discretionary Fund.<sup>47</sup></p> <p><u>Meals during interview:</u> Regardless of whether or not the candidate is in <i>overnight travel status</i>, candidate meals that occur during the interview process can be paid via State Funds.</p>	<p><u>If in overnight travel status:</u> Submit TRER on behalf of the candidate within 30 days of the expense.</p> <p><u>If NOT in overnight travel status:</u> Submit <a href="#">MILEAGE AND TRANSPORTATION REIMBURSEMENT FORM</a>, <a href="#">eCR</a> or <a href="#">ESDPR</a> (if an employee paid for meal costs on behalf of the candidate).– Submit within 30 days of incurring the expense. As applicable, include a copy of receipt(s), business purpose/interview agenda, date, location, list of attendees and their business relationship with the University.</p> <p>Note that the following non-employee travel expense account codes should be used: Transportation: 925440 Subsistence: 925460</p>
<p>Recruitment Meal expenses for <b>others</b> in attendance besides the candidate (employee, employee’s guest, and/or candidate’s guest)</p>	<p>Must be paid via Discretionary Fund.<sup>48</sup></p>	<p><u>If an employee needs to be reimbursed:</u> Submit an <a href="#">ESDPR</a>.</p> <p><u>If a non-employee needs to be reimbursed:</u> Submit an eCR.</p> <p>If necessary, <a href="#">ENTERTAINMENT EXPENDITURE FORM</a>; copy of receipt(s), business purpose, date, location, list of attendees and their business relationship with the University</p>

<sup>45</sup> *Ibid.*, §5.5.1, Non-state Employees

<sup>46</sup> *Ibid.*, §5.2.6, Meals during Overnight Travel

<sup>47</sup> University Policy 601.8, Appropriate Use of University Funds

<sup>48</sup> University Policy 601.8, Appropriate Use of University Funds

Employees not in <i>travel status</i> , Internal Meals	For business meetings consisting only of University employees, reimbursement for meal expenses can only be paid with Discretionary Funds as long as business purpose requirements are met.	<u>ENTERTAINMENT EXPENDITURE FORM</u> ; copy of receipt(s), business purpose, date, location, list of attendees and their business relationship with the University, copy of meeting agenda
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## V. STUDENT TRAVEL

The following table (Table I) provides guidelines on processing travel expenses for students. The second table (Table II) provides details on payment processes for Travel Awards.

**Table I – Processing Travel Expenses for Students**

Classification	“Beneficiary” of Travel	Tax Treatment/ Reimbursement Process	Funding/ Other Requirements
Student Employee	University (traveling on behalf of the University)	Reimbursement process is the same as that for all other employees and is tax-free when approved in advance of the travel. Process travel using the travel forms.	Travel expenses must be paid from the same fund type <sup>49</sup> (e.g., General Funds) as the student’s salary. <sup>50</sup>
Student Non-employee	University (traveling on official state business)	Reimbursable tax-free when approved in advance of the travel. Submit travel on non-employee travel forms.	
Travel Scholarships (“Travel Awards”)	Student (e.g., traveling to fulfill a course requirement for academic credit)	May be taxable. See section below on process required.	If paid from General Fund, must have written prior approval from VC for Finance or their designee. <sup>51</sup>
Student Organization Travel	Student Organization	Disbursements will process travel payments on behalf of the student organization. Depending on the circumstances of the travel, payments may be taxable income to the student.	Funds 337xxx
Athletic Team Travel	University Athletics Department	Refer to the Athletics Department policies and procedures.	

<sup>49</sup> University Policy 601.8, Appropriate Use of University Funds, I.-IV.

<sup>50</sup> OSBM Budget Manual, §5.5.2, Post-secondary Students

<sup>51</sup> *Ibid.*

**Table II – Payment Processes for Travel Awards**

Travel Awards are funds paid to support students traveling as part of their program of study or co-curricular activities to aid them in pursuit of their studies or research. Travel Awards can be in the form of fellowships, awards, stipends, grants, scholarships, tuition waivers, fee waivers, etc. Past, present or future services cannot be expected or required in return for the travel award. These types of payments are considered scholarships and may be reportable on IRS Form 1098-T or 1042-S. Where services are expected, payments represent taxable income and must be made through the Payroll Office.

Classification	Tax Status	Payment Process
Student	U.S. Citizen, Permanent Resident Alien, or Foreign National/ Nonresident Alien (NRA)	<ol style="list-style-type: none"><li>1. Complete the <a href="#">Student Educational Award Form</a>.</li><li>2. This form will be electronically submitted to Disbursements.</li><li>3. For foreign nationals, a <a href="#">Foreign National Information Form</a> may be requested by the Tax Office. Disbursements will obtain Tax Office approval before processing.</li></ol>
Non-student, Non-employee	U.S. Citizen or Permanent Resident Alien	<ol style="list-style-type: none"><li>1. Complete the <a href="#">Student Educational Award Form</a> with a letter of intent.</li><li>2. This form will be electronically submitted to Disbursements.</li><li>3. Disbursements will process the award.</li></ol>
Non-student, Non-employee	Foreign National/ Nonresident Alien (NRA)	<ol style="list-style-type: none"><li>1. Submit a <a href="#">Foreign National Information Form</a> and a W8 BEN for vendor setup.</li><li>2. Complete the <a href="#">Student Educational Award Form</a> with a letter of intent.</li><li>3. This form will be electronically submitted to Disbursements.</li><li>4. Disbursements will obtain Tax Office approval, process the award, and report to the IRS on Form 1042-S.</li></ol>

# VIII. RATES, DEFINITIONS, REFERENCES, AND RESOURCES

## VIII.1. RATES

### VIII.1.1 University Subsistence Rates

Subsistence is an allowance related to lodging and meal costs (including gratuities). The University sets the subsistence rates based on General Service Administration (GSA) rates set at the federal level. The current rates are as follows, last updated on April 1, 2021.<sup>52</sup>

In-state travel and most out-of-state travel will be reimbursed at a standard meal per diem rate of \$50 per day. High-cost, out-of-state cities will be classified as either Tier II or Tier III and will be reimbursed at a per diem rate of \$60 or \$70 per day, respectively.

The Per Diem GSA Meal Rate Tiers [appendix](#) lists all Tier II and III locations.

Per Diem Meal Rates				
Destination Type	Breakfast	Lunch	Dinner	Total
Tier I (Standard/In-state)	\$13.00	\$14.00	\$23.00	<b>\$50.00</b>
Tier II	\$15.00	\$17.00	\$28.00	<b>\$60.00</b>
Tier III	\$17.00	\$19.00	\$34.00	<b>\$70.00</b>

Lodging: \$96 for all destinations in the continental United States.

All rates are per day. Tips for meals are included in meal allowance rates.<sup>53</sup>

Federal per diem rates (which can be found by country on the [US State Department's website](#)) apply for meals when an employee is traveling internationally.

Note that per diem compensation is not applicable for state employees, only to members of Boards, Commissions, Committees, and Councils, who do not receive any salary from state funds.<sup>54</sup>

### VIII.1.2 Mileage Rate

IRS Business Standard Mileage Rate = 56 cents per mile, as of 1/1/2021.

## VIII.2. DEFINITIONS

For purposes of this Manual, the following definition applies (and is denoted in *gray italics* throughout this Manual):

### VIII.2.1 Duty Station

Unless otherwise approved by the employee's department head, each UNC Charlotte employee's duty station shall be the main campus at 9201 University City Blvd, Charlotte, NC 28223. Exceptions to this policy are limited to those employees who have permanent offices at satellite campuses or buildings designated as part of UNC Charlotte (e.g., Center City Building), or those who have a telework arrangement on file per [University Policy 101.22](#).

<sup>52</sup> OSBM Budget Manual §5.2.1, Subsistence Rates for Lodging and Meals

<sup>53</sup> *Ibid.*, §5.2.10, Reimbursement for Meals

<sup>54</sup> *Ibid.*, §5.2.32, Per Diem Compensation

Per University Policy 101.22, flexible work and teleworking employees are not eligible for travel expense reimbursement when they commute to and from the University's main campus for work purposes. Teleworking employees may be eligible for travel reimbursement, in accordance with current University policies, for meetings and business events that take place off the main campus (e.g., travel from/to the teleworking site to a location away from the main campus).

## VIII.2.2 Travel Status

Employees are considered to be in travel status whenever they are required to be away from their normal *duty station* in the performance of their job.

## VIII.2.3 Travel Status-Overnight

Employees are considered to be in overnight travel status when their business activities require at least one overnight absence from their *duty station*. The travel destination must be at least 35 miles from the duty station or home, whichever is less, for the employee to receive reimbursement for lodging and meals.

## VIII.3. FORMS AND GUIDANCE

Forms and guidance referenced throughout the body of these guidelines have been marked in ALL CAPS and reside at the following **WEBSITES**:

### VIII.3.1 Key forms and sites

Type	Title	Location
Form	Travel Forms	<a href="https://finance.charlotte.edu/resources/forms?body_value=&amp;tid_1=15">https://finance.charlotte.edu/resources/forms?body_value=&amp;tid_1=15</a>
Form	Travel Forms Package	<a href="https://finance.charlotte.edu/resources/travel/travel-forms-package">https://finance.charlotte.edu/resources/travel/travel-forms-package</a>
eForm	Electronic Check Request	<a href="https://49ermart.charlotte.edu/">https://49ermart.charlotte.edu/</a>
eForm	Electronic Travel Authorization	<a href="https://finance.charlotte.edu/resources/travel/travel-authorization-eform">https://finance.charlotte.edu/resources/travel/travel-authorization-eform</a>
Form	Entertainment Expenditure Form	<a href="https://finance.charlotte.edu/resources/travel/entertainment-expenditure-form">https://finance.charlotte.edu/resources/travel/entertainment-expenditure-form</a>
Form	Mileage & Transportation Reimbursement	<a href="https://finance.charlotte.edu/resources/travel/mileage-transportation-reimbursement-mtr">https://finance.charlotte.edu/resources/travel/mileage-transportation-reimbursement-mtr</a>
Form	Missing Receipt Affidavit	<a href="https://finance.charlotte.edu/resources/travel/missing-receipt-affidavit">https://finance.charlotte.edu/resources/travel/missing-receipt-affidavit</a>
Form	Third Party Lodging Authorization Request	<a href="https://finance.charlotte.edu/resources/travel/third-party-lodging-authorization-request-non-hotel-lodging">https://finance.charlotte.edu/resources/travel/third-party-lodging-authorization-request-non-hotel-lodging</a>
Policy	UP 602.7, Travel Authorization & Reimbursement	<a href="https://legal.charlotte.edu/policies/up-602.7">https://legal.charlotte.edu/policies/up-602.7</a>
Policy	Third Party Lodging Policy	<a href="https://finance.charlotte.edu/resources/travel/third-party-lodging-policy">https://finance.charlotte.edu/resources/travel/third-party-lodging-policy</a>
Guides	Know Before You Go Guide	<a href="https://finance.charlotte.edu/resources/travel/know-you-go-general-guide-travelers">https://finance.charlotte.edu/resources/travel/know-you-go-general-guide-travelers</a>

Standards	Appropriate Use of University Funds Standards, UP 601.8	<a href="https://finance.charlotte.edu/resources/treasury-services/appropriate-use-university-funds-standards">https://finance.charlotte.edu/resources/treasury-services/appropriate-use-university-funds-standards</a>
Website	Disbursements - Travel	<a href="https://finance.charlotte.edu/about-us/offices/controllers-office/disbursements/travel">https://finance.charlotte.edu/about-us/offices/controllers-office/disbursements/travel</a>
Website	Financial Services Forms	<a href="https://finance.charlotte.edu/resources/forms">https://finance.charlotte.edu/resources/forms</a>
Website	Travel FAQ site	<a href="https://spaces.charlotte.edu/display/FAQ/Travel+Information">https://spaces.charlotte.edu/display/FAQ/Travel+Information</a>

### VIII.3.2 Other helpful sites

Related topic	Title	Location
Air travel	Charlotte Douglas Airport Parking information	<a href="https://www.cltairport.com/parking/">https://www.cltairport.com/parking/</a>
International travel	XE currency converter	<a href="https://www.xe.com/travel-expenses-calculator/">https://www.xe.com/travel-expenses-calculator/</a>
International travel	UNC Charlotte Export Control	<a href="https://research.charlotte.edu/departments/office-research-protections-and-integrity-orpi/export-control">https://research.charlotte.edu/departments/office-research-protections-and-integrity-orpi/export-control</a>
International travel	US Dept. of State Foreign Per Diem Rates	<a href="http://aoprals.state.gov/content.asp?content_id=184&amp;menu_id=78">http://aoprals.state.gov/content.asp?content_id=184&amp;menu_id=78</a>
Mileage	Google Maps	<a href="https://maps.google.com/maps?hl=en">https://maps.google.com/maps?hl=en</a>
Mileage	MapQuest	<a href="https://www.mapquest.com/">https://www.mapquest.com/</a>
Motor fleet	Motor Fleet website	<a href="https://facilities.charlotte.edu/our-services/general-services/facilities-operations/services-and-shops/motor-fleet">https://facilities.charlotte.edu/our-services/general-services/facilities-operations/services-and-shops/motor-fleet</a>
Motor fleet	ARCHIBUS login for Motor Fleet requests	<a href="https://archibus.uncc.edu/archibus">https://archibus.uncc.edu/archibus</a>
Motor fleet	Legal Affairs Liability Insurance Information	<a href="https://legal.charlotte.edu/legal-topics/insurance">https://legal.charlotte.edu/legal-topics/insurance</a>

Title	Owner	Location	Last accessed
NCGS §138-5, 138-6, 138-7	NCGA	<a href="https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_138.pdf">https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_138.pdf</a>	3/22/2022
State Budget Manual	OSBM	<a href="https://www.osbm.nc.govhttps://www.osbm.nc.gov/">https://www.osbm.nc.govhttps://www.osbm.nc.gov/</a>	3/22/2022
Taxable Fringe Benefit Guide (Rev. 2-2020)	IRS	<a href="https://www.irs.gov/pub/irs-pdf/p5137.pdf">https://www.irs.gov/pub/irs-pdf/p5137.pdf</a>	3/22/2022

Motor Fleet Management Regulations	NC DOA	<a href="https://ncadmin.nc.gov/government-agencies/motor-fleet-vehicles/regulations-manual">https://ncadmin.nc.gov/government-agencies/motor-fleet-vehicles/regulations-manual</a>	3/22/2022
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## PROCESS HISTORY

Version	Approval Date	Published by	Purpose
Original	July 2007	Process Owner	Establish Document
Revision 1	6/19/09	Process Owner	Vice Chancellor approval documented
Revision 2	9/1/2010	Process Owner	Updated receipt requirements
Revision 3	5/2/2011	Process Owner	Updated direct billing hotel list
Revision 4	1/15/2013	Process Owner	Added International Travel section – Export Control Requirement
Revision 5	2/6/2013	Process Owner	Updated contacts and links and corrected paragraph error page19
Revision 6	3/5/2013	Process Owner	Updated account code ref for candidate meals
Revision 7	1/23/2015	Process Owner	Revised format; updated key guidance in all sections
Revision 8	3/31/2015	Process Owner	Revised web links throughout document
Revision 9	7/14/2015	Process Owner	Updated for 2015-17 Travel Subsistence Rate Change Effective July 1, 2015, and 60-day reimbursement requirement effective July 15, 2015
Revision 10	8/19/2015	Process Owner	Removed ninety-day language in section I.2.4 and clarified continental breakfast subsistence in IV.3.4.
Revision 11	2/08/2016	Process Owner	Updated for IRS Business Standard and State Mileage Rate changes effective January 1, 2016; updated document links
Revision 12	7/01/2016	Process Owner	Updated to reflect travel process changes effective 7/1/16 (new forms, delegated authority, elimination of prepayments, reasonable accommodations due to a disability) as well as links and outdated references
Revision 13	10/12/2016	Process Owner	Added new reimbursement process note to IV.I about TR minimum amount
Revision 14	12/12/2016	Process Owner	Updated to reflect NC OSBM revised mileage reimbursement policy effective December 1, 2016.
Revision 15	1/01/2017	Process Owner	Updated to reflect IRS Business Standard & State Mileage Rate changes effective Jan. 1, 2017. Added information and link to the optional electronic Travel Authorization.
Revision 16	2/01/2017	Process Owner	Add telecommuter language per UP 101.22 to VIII.2.1

Revision 17	7/01/2017	Process Owner	Updated to reflect change to collection of unpaid travel advances; fixed broken links
Revision 18	7/07/2017	Process Owner	Update with new subsistence rates effective July 1, 2017 for both years of the 2017-19 biennium
Revision 19	7/10/2017	Process Owner	Update OSBM Budget manual link
Revision 20	7/19/2017	Process Owner	Clarify funding requirements for student employee travel; add clarification regarding repayment period for travel advances; add link to UP 601.8.
Revision 21	2/07/2018	Process Owner	Updated to reflect mileage reimbursement rates and several OSBM travel policy updates eff. Jan. 1, 2018 (e.g., mileage calculation, tip limit for taxis and car service, meal reimbursement update for travel with no overnight stay, new refreshment rate); updated footnotes throughout to match the updated OSBM Budget manual travel policies and regulations.
Revision 22	3/02/2018	Process Owner	Add light rail passes to Sect. IV.3.2, Transportation Expenses
Revision 23	4/09/2018	Process Owner	Added clarifying language to amount reimbursable, Sect. IV.3.2, Transportation Expenses for Airfare and Airport – travel to/from CLT airport (mileage limitation)
Revision 24	7/25/2018	Process Owner	Update Request for Travel Reimbursement & “TR” to Travel Reimbursement & Expense Report and “TRER”
Revision 25	9/17/2018	Process Owner	Sect. II.2.4 minor wording updates for clarification; sect. IV.2.2 updated missing receipt guidance to include receipt not needed if “equal to or” lesser than \$25; sect. IV.3.2 transportation (priority boarding and moved airfare seating to a separate row), added economy and main cabin as other “coach” seating options; sect. IV.3.4 added “or home” to clarify Meals – not provided, and traveler is in overnight travel status; sect. IV.3.8 updated job candidate recruitment information and added new airfare-seating row in sect.;
Revision 26	1/29/2019	Process Owner	Update IRS mileage reimbursement rate; change to P-card receipt submission requirement with TRER; clarify reimbursable airfare seating costs; update Mileage and Parking Reimbursement Form references to the new Mileage and Transportation Reimbursement Form; Updated broken web links.
Revision 27	2/15/2019	Process Owner	Further clarify airfare seating costs eligible for reimbursement and update broken export control link.
Revision 28	5/28/2019	Process Owner	Clarify sales tax exemption for commercial lodging (hotels) and candidate meal expenses during an interview.

Revision 29	7/17/2019	Process Owner	Updated subsistence rates; added eCR (electronic check request) and Employee & Student Direct Pay Request (ESDPR) references as applicable; updated Sect. IV.3.4, Transportation to reflect updated airfare seating guidance with discretionary funds
Revision 30	7/30/2019	Process Owner	Update Sect. IV.3.4 to include dietary restriction exception for health or religious reasons related to meals
Revision 31	10/09/2019	Process Owner	Add Athletic team travel guidance to Sect. II.1.2.3, Group Travel
Revision 32	10/25/2019	Process Owner	Update Sect. IV.3.4, "Meals- provided" to reflect OSBM deleting 5.1.16 from the Budget Manual
Revision 33	1/02/2020	Process Owner	Add entertainment expenditure form; remove food, beverage and amenity expense documentation form link and references; minor wording updates for clarification
Revision 34	1/09/2020	Process Owner	Update IRS mileage reimbursement rate
Revision 35	2/26/2020	Process Owner	Fix broken links; add missing receipt affidavit link to key forms and sites table (Sect. VIII.3.1); minor update to subsistence meals provided in IV.3.4
Revision 36	1/21/2021	Process Owner	Fix broken links; remove local hotel subsection under Direct Billing; update link and information in Sect. II.2.2.2, Rental Cars; update IRS mileage reimbursement rate; add guidance for reimbursement requests one year or older
Revision 37	4/01/2021	Process Owner	Update content to reflect impact to the University due to NC OSBM Budget Manual changes that went into effect 4/01/2021. Streamlined some of the content to reduce redundancies and make it more concise.
Revision 38	10/01/2021	Process Owner	Update appendix link (GSA meal tier changes eff. 10/01/21); update logo and URLs to reflect branding update
Revision 39	3/22/2022	Process Owner	Update airport business deck parking rate; update URLs to reflect new FS site layout/design

## APPENDIX I: HOW TO PAY

The following is a quick reference guide to show which payment methods to use for travel expense categories. Please see specific guidance for exceptions, stipulations, and other requirements. The P-card is the preferred method of payment for expenses to be paid prior to travel and should be used for all expenses that will not be paid via reimbursement when possible.

Business Expense	P-card	Direct Bill	Travel Reimbursement & Expense Report (TRER)	Other – See Section
Registration Fees	X		X	
Airfare	X		X	
Mileage			X	<a href="#">IV.3.2</a>
Motor Fleet vehicle				<a href="#">IV.3.2</a>
Rental Car	X	X	X	
Train, bus, subway, taxi fare, or other ride sharing services	X		X	
Commercial hotels	X		X	
Meals			X	

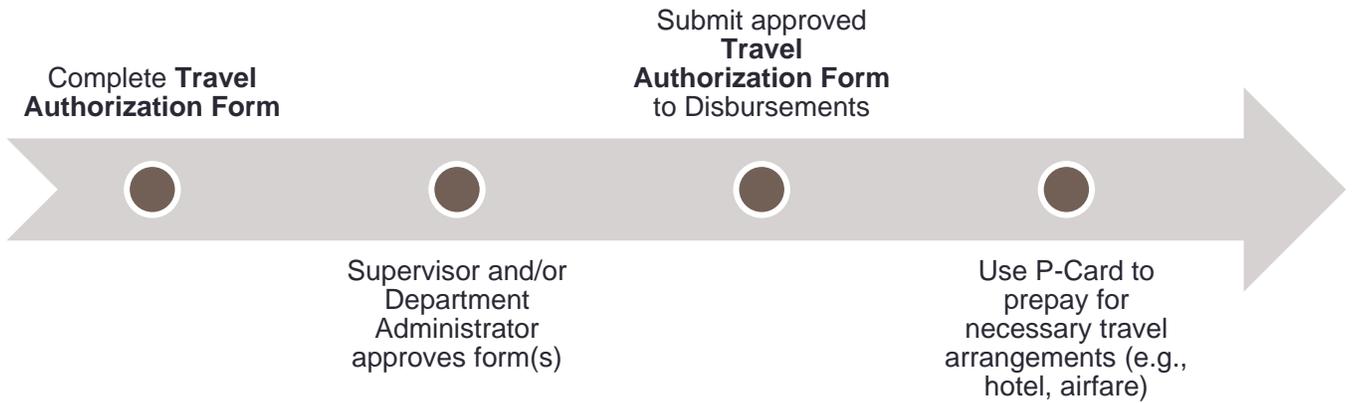
Note that eCRs are available for registration fees, airfare, and hotels **only if** all other payment options are unavailable.

# APPENDIX II: Travel Process Flowchart

The following is a high-level flowchart of the travel authorization and reimbursement processes at UNC Charlotte.

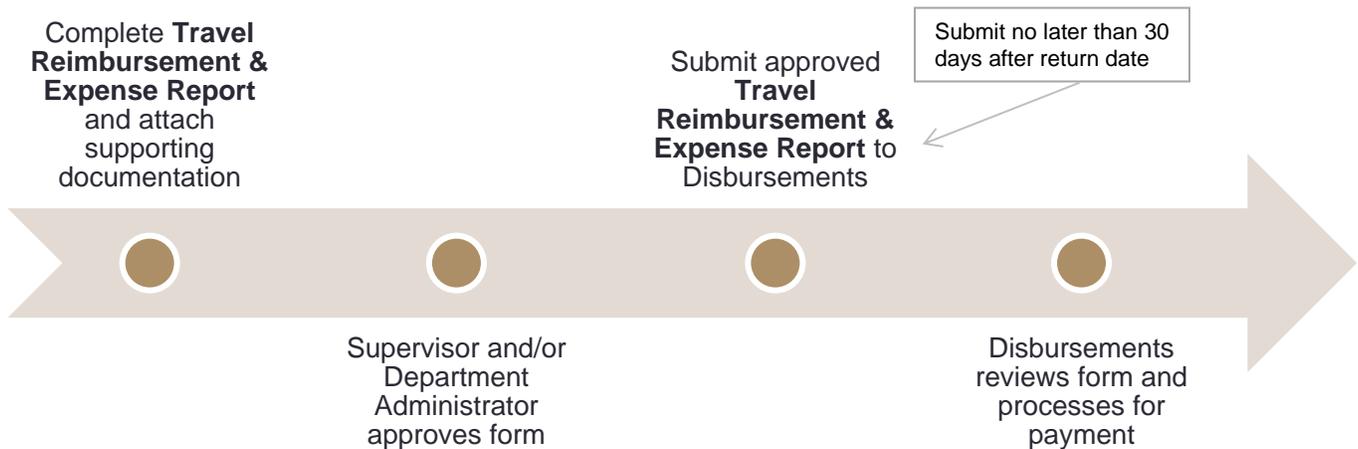
## BEFORE TRIP

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## AFTER TRIP

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