

Utah Tech University Policy

223: Travel, Meals, Entertainment, and Relocation



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I. Purpose

- 1.1 To provide guidelines for the payment of, or reimbursement to, Utah Tech University (“the University”) personnel for necessary, appropriate and approved travel, entertainment, and moving expenses. The University has a fiduciary responsibility to ensure that resources are used responsibly and in accordance with Utah Board of Higher Education, State of Utah, and Federal laws and regulations.

II. Scope

- 2.1 This policy applies to all University-approved travelers, and travel where resources in the custody of the University are being used for the travel, including transportation, lodging, and meals. It also applies to all business meals and entertainment expenses.

III. Definitions

- 3.1 ***University Fleet Vehicle:*** A vehicle owned by the University or leased through State of Utah Fleet Operations.
- 3.2 ***Extra Flight Services:*** Additional costs to upgrade flight services. These may include, but are not limited to, special seat selection, early boarding/check in, insurance, or other similar costs.
- 3.3 ***Entertainment:*** Any activity for amusement or pleasure, typically a performance of some kind.
- 3.4 ***Independent Contractors:*** Those who are providing services to the University and are being paid by the University, but do not qualify as University employees.

- 3.5 **Group Travel:** Travel involving groups of two or more people where one employee accepts responsibility to manage the finances for the trip, and where only one person will be requesting reimbursement for trip expenses. (For example, travel for student groups with an employee chaperone or student athletes with a coach.)
- 3.6 **Large-Capacity Passenger Vehicle:** A vehicle designed to carry 12 passengers and approved by the Utah Division of Risk Management to do so. Not all makes and models are approved for use.
- 3.7 **Personal Vehicle:** A vehicle owned and insured by the driver. Insurance is required for University business trips.
- 3.8 **Rental Car:** Vehicles rented from state contract vendors and reserved by the State of Utah Travel Office or online using a State contract code. State contracts include all required insurance coverage. Rental vehicles not rented through a state contract vendor must include insurance as required in 4.9.3.6.1 below.
- 3.9 **Trade Agreements:** Agreements between the University and any outside entity to exchange products and/or services.
- 3.10 **Travel Prepayments:** Any expenses to be paid before the traveler departs (i.e., conference fees, motel expenses, or airline tickets.)
- 3.11 **Volunteers:** Any uncompensated individual who is authorized by the University to perform humanitarian, charitable, or public services on behalf of the University, or to gain personal or professional experience in specific endeavors.

IV. Policy

- 4.1 **General:** When traveling on behalf of the University, individuals must have an approved business purpose that is preapproved by the appropriate supervisor and/or budget administrator.

Upon return, all travelers must submit a Travel Reimbursement Claim summarizing all costs related to the travel with all required substantiating documentation and any request for reimbursements.

It is the traveler's responsibility to acquire proper and timely authorization, be fiscally responsible, follow all University policies and procedures, and provide a timely and approved Travel Reimbursement Claim to the Travel Office.

It is the supervisor and budget administrator's responsibility to authorize

only travel that has a bona fide business purpose and approve only costs that are business related and reasonable.

4.2 Economical Travel: All travel should be planned in advance and booked at the most economical rates to ensure availability and value to the University.

4.3 Spousal Travel: Spousal, significant other, or family travel expenses.

4.3.1 It is allowable for spouses, significant others, and family members to accompany a University employee while conducting business. However, the employee is entirely responsible for all additional expenses associated with a spouse, significant other, or family member. The only exception is for the President's spouse who is covered in accordance with Utah Board of Higher Education Policy *R205*. Other exceptions must be approved in writing by the President of the University. Such approvals must be for a bona fide business purpose (as determined by reference to the Internal Revenue Service guidelines).

4.4 Extended Travel: Employees traveling on University business should use the most economic method for travel when considering both time away from University Premises and the expenses for the trip. When business trips or a combination of business and personal trips are expected to exceed 5 consecutive business days, special arrangements must be made as follows:

4.4.1 A completed and approved "Extended Travel" Permission form must be attached to the Request for Travel Authorization.

4.4.2 The Request for Travel Authorization form and Extended Travel Permission form should be submitted two weeks prior to the departure date. Presidential approval may also be deemed necessary by the Travel Office.

4.5 Student and Study Abroad Travel: Refer to the University Policy 604 for additional requirements.

4.6 International Travel: Refer to the University Policy 224 for additional requirements.

4.7 Authorization to Travel: Any authorized person may travel on official University business at University expense providing the budget is approved and the travel has been authorized.

4.7.1 Request for Travel Authorization forms must be completed for all

travelers.

- 4.7.2 Each traveler must submit a Request for Travel Authorization form unless they are part of a group and do not need to be reimbursed for any travel expenses. Group travel will be covered under one Request for Travel Authorization form. The organizer of the group should complete and submit this form.
 - 4.7.3 Request for Travel Authorization forms for students and employees must have budget administrator and employee supervisor approval. The traveler's signature is required when cash advance is requested.
 - 4.7.4 For persons who are volunteers, the signature of the budget administrator and the appropriate vice president are required.
- 4.8 Payment for travel expenses may be made in a number of ways:
- 4.8.1 Cash Advances
 - 4.8.1.1 A cash advance, not to exceed the amount of the travel budget, may be provided for group travel only (i.e., a student group or athletic team, etc.). The request is made using the Travel Advance Request Form.
 - 4.8.1.2 The advance is a short-term loan. Any unused portion of this loan is due within thirty (30) days from the time the trip is completed.
 - 4.8.1.3 Delinquent travel advances may be garnished from the employee's wages if not settled within a sixty (60) day period from the time the trip is completed.
 - 4.8.1.4 When requested by an employee and approved by the appropriate budget administrator, employees may be allowed to use purchasing cards for most travel expenses. If approved, the employee will use the purchasing card for all current and future University travel, and will not be allowed to use a personal credit card. Use of purchasing cards for group travel is allowed only for those cardholders traveling with student groups or those who are considered official event planners for the University.
 - 4.8.2 Travel Reimbursement Claims
 - 4.8.2.1 A Travel Reimbursement Claim form must be submitted for each Request for Travel Authorization within fifteen (15) days

following the return date of the trip.

- 4.8.2.2 Travelers will be notified of delinquent claims.
- 4.8.2.3 Travel Reimbursement Claims requesting reimbursement that are not filed within sixty (60) days following the return date of the trip may be denied.
- 4.8.2.4 All Travel Reimbursement Claim forms require signature approval from the traveler and the budget administrator. If the traveler is the budget administrator, the supervisor must also sign the claim.
- 4.8.2.5 Receipts - Receipts are required for all trip expenses except small gratuities, personal mileage, meal per diem, private residence stays, and miscellaneous expenses under ten dollars.
- 4.8.2.6 Travel Reimbursement Claims must include a copy of all receipts, regardless of how the payment was made, including prepayments, personal payments, and purchasing card payments.

All receipts should be originals except a receipt paid with a purchasing card. In this case, a copy of the receipt is required with the Travel Reimbursement Claim, and the original receipt with the purchasing card file. It is the traveler's responsibility to ensure that expenses for travel are paid by the University only once.

4.9 Ground Transportation

4.9.1 General

- 4.9.1.1 Travelers on University business are required to wear seat belts (if available) at all times.
- 4.9.1.2 Cell phones and other electronic devices - Text messaging or electronic mail communication is prohibited while operating a motor vehicle. The use of cellphones is strongly discouraged while driving any vehicle for University business. Use of cellphones while driving buses is prohibited. Travelers must also comply with the laws of all states while traveling. Travelers will not be reimbursed for failure to comply with state laws.

- 4.9.1.3 The following modes of ground transportation are approved for business travel:
 - 4.9.1.3.1 University fleet vehicle (Reserved through Facilities Management)
 - 4.9.1.3.2 University fleet bus (Reserved through Road Scholar Program)
 - 4.9.1.3.3 Rental car (Reserved by State Travel Office using state contract vendors or online using a state contract code)
 - 4.9.1.3.4 Personal vehicles (Reimbursement based on current mileage rate)
 - 4.9.1.3.5 Taxis, shuttles, trains, and buses may also be used, and costs are reimbursed to the traveler with appropriate receipts.
- 4.9.1.4 High school students from outside the State of Utah may not be transported to or from their home state in fleet vehicles or fleet buses.
- 4.9.1.5 The University encourages sharing of a fleet or rented vehicle if two or more people are going to the same conference or meeting.
- 4.9.1.6 For personal mileage reimbursements and fleet rates, see the “Mileage Rates for Vehicles” table and the Personal Vehicle Mileage form. (See the Addenda for a link to the form and the form’s procedures)

4.9.2 Fleet Vehicles

4.9.2.1 Operation of Fleet Vehicles

4.9.2.1.1 All drivers must have:

- 4.9.2.1.1.1 Taken the defensive drivers training course within the last two years

- 4.9.2.1.1.2 A valid driver’s license

4.9.2.1.2 Smoking is not allowed in the vehicles

4.9.2.1.3 Age Minimum to Drive:

4.9.2.1.3.1 18 years for mini-vans, sedans, and SUV'S

4.9.2.1.3.2 21 years for Volunteer drivers or drivers operating large-capacity passenger vehicles

4.9.2.1.4 Volunteers may not drive outside Utah

4.9.2.1.5 Independent Contractors may not drive

4.9.2.1.6 Spouses may not drive

4.9.2.1.7 Athletics Only: Student athletes may never drive one another, and coaches may not drive their own teams unless they have approval from the Executive Director of Athletics.

4.9.2.1.8 Minor children who are not directly involved in University-related activities are not allowed to travel in fleet vehicles.

4.9.2.2 Fleet Buses

4.9.2.2.1 A valid CDL license is required

4.9.2.2.2 Drivers must be employees of the University or have prior written approval by the University Risk Manager.

4.9.2.2.3 May only be used for groups directly related to the University or when approved specifically by the Vice President of Administrative Affairs and the Utah Division of Risk Management.

4.9.2.2.4 Drivers have a maximum drive time of 10 hours per day and "on duty" time of 15 hours per day. If the distance requires two drivers, additional costs will apply. (See the Addenda for a link to the "Mileage Rates for Vehicles" table and the associated procedures.)

4.9.3 Rental Vehicles

4.9.3.1 To receive the benefits of the State rental contracts, all domestic reservations should go through State of Utah Travel regardless of the pickup location. State contract vehicles may also be reserved online using a state contract code.

4.9.3.2 When a state contract rate is available and the renter does

not take advantage of the contract, the renter assumes all responsibility and liability for the rental. Additionally, the University will only reimburse the traveler up to the amount of the State contract rate.

4.9.3.3 The State of Utah offers contracts for large-capacity passenger vehicles. Many restrictions apply, and not all makes and models are approved for use. Current protocols are posted on the Utah Division of Risk Management's website: <https://risk.utah.gov/wp-content/uploads/LCPV.pdf>

4.9.3.4 Minor children are allowed as passengers in most State contract rentals. Minor children are not to be transported in large-capacity passenger vehicles.

4.9.3.5 Under the state contracts, the following restrictions apply to drivers:

4.9.3.5.1 Must be on official University business and;

4.9.3.5.2 Must be at least 18-years old (21 when driving a large-capacity passenger vehicle).

4.9.3.6 Rules for Rentals When State Contract Rentals are Not Available

4.9.3.6.1 Occasionally, a State contract rental vehicle will not be available at your destination. The University does not have insurance coverage in this case. If you rent a vehicle that is not on a State contract, you **must** purchase liability insurance with limits of (100,000/300,000/25,000) and full collision damage waiver insurance.

4.9.4 Personal Vehicles

4.9.4.1 Personal vehicles are not covered by University insurance. The driver assumes all responsibility and liability.

4.9.4.2 Mileage costs for personal vehicles will be reimbursed based on the standard mileage from University premises to destinations as outlined below:

4.9.4.2.1 Standard mileage to a destination is based on the mileage calculations using online mapping tools.

Standard mileage to common destinations is available in the “Round-Trip Mileage” table. (See the Addenda for a link to the table and any additional procedures)

- 4.9.4.2.2 Standard mileage plus up to 20 miles per day is considered normal mileage. Mileage above this requires completion of the “Personal Vehicle Mileage” form (see the Addenda for a link to the form and any additional form’s procedures), which must be completed and signed by the traveler’s supervisor and appropriate budget administrator.

4.9.5 Courtesy Vehicles

- 4.9.5.1 These vehicles are provided to the University by dealers in exchange for corporate sponsorships, are insured through the University, and are not considered University fleet vehicles.
- 4.9.5.2 Personal use of these vehicles is permitted, and passengers are covered by the insurance.
- 4.9.5.3 Daily logs must be kept for each vehicle, and the employee pays their pro-rated portion of the insurance premium. The “log year” runs from November 1 – October 31. All mileage for employees not maintaining a log will be considered personal mileage. Personal mileage on these vehicles is reported on the employee’s W-2.
- 4.9.5.4 Deductibles for collisions may be paid with University funds only if the accident occurs while the employee is on University business. Deductibles for accidents occurring when the vehicle is being used for personal business are the employee’s responsibility.

4.9.6 Summer Camps and Conferences

- 4.9.6.1 Summer camp and conference participants are generally minor children. Therefore, additional restrictions on travel apply as follows:
 - 4.9.6.1.1 Large-Capacity Passenger Vehicles may not be used to transport minors at any time.
 - 4.9.6.1.2 Utah high school students may be transported to and from summer camps in University buses.

- 4.9.6.1.3 High school students from outside the State of Utah may not be transported to or from their home state using University fleet vehicles or vehicles rented by the University.
- 4.9.6.1.4 The University does not rent vehicles for use by summer camp and conference advisors/coaches.
- 4.9.6.1.5 Non-employee summer camp advisors/coaches may not drive University fleet vehicles.
- 4.9.6.1.6 In situations where it becomes necessary to transport summer camp participants across state lines after they have arrived on University Premises and during official camp dates, the following will apply:
 - 4.9.6.1.6.1 University fleet vehicles or vehicles rented by the University which carry summer camp participants across state lines must be driven only by University employees.
 - 4.9.6.1.6.2 Pre-approval for the exception must be received (in writing) from the University Risk Manager.

4.10 Air Transportation

- 4.10.1 Air travel should be booked at the most economical rates using normally traveled routes.
- 4.10.2 Travelers should make every effort to take advantage of all advance purchases, promotional flights, reasonable non-direct flights, conference fares, negotiated fares, departing and arriving at times slightly less than convenient, and any other reasonable savings opportunities which do not compromise the effectiveness and purpose of the trip.
- 4.10.3 Air carrier selection cannot be biased by any traveler's frequent flyer affiliation or benefits. The lowest cost air travel will take precedence over such programs. Any employee choosing a more expensive flight to take advantage of such program will be required to reimburse the University for any additional cost.
- 4.10.4 Frequent flyer miles earned on travel funded by the University are maintained and redeemed individually by University personnel.
- 4.10.5 In the event that a traveler wishes to purchase a higher fare than the

lowest applicable fare and have the University pay for the additional cost, (assuming the scheduling and convenience factors to be equal), approval must be obtained from the University President or the appropriate Vice President prior to the booking. To obtain approval, the traveler must submit a written request explaining the business or medical need for the additional cost and an appropriate cost comparison.

4.10.6 Tickets

- 4.10.6.1 Tickets or any portion thereof that go unused, have future value, and were paid for by the University remain property of the University. The traveler should make every effort to apply any credit, coupon, or voucher to another University business trip.
- 4.10.6.2 Emergency cancellations will be reimbursed as long as the cancellation was requested and/or approved by the traveler's supervisor and the respective budget administrator.
- 4.10.6.3 Itinerary change fees may be reimbursed only with approval by the traveler's supervisor and the respective budget administrator.

4.10.7 Baggage

- 4.10.7.1 Many airlines charge for baggage. Travelers should take only necessary items when traveling on University business. The University will pay for the first piece of luggage. The traveler is responsible for any additional baggage costs, unless they provide written documentation explaining the business need for additional bags.

4.10.8 Extra Flight Services

- 4.10.8.1 All costs associated with extra flight service requests are the responsibility of the traveler and will not be reimbursed by the University unless there is a documented and approved need for the request. This approval must be in writing from the traveler's supervisor and budget administrator prior to the trip.

4.10.9 Drive vs. Fly

- 4.10.9.1 Should a traveler decide to drive rather than fly, when flying is the most economical, the traveler's budget administrator and

supervisor must have approved this in advance.

4.10.10 Personal Travel in Conjunction with Business Travel

4.10.10.1 Additional costs associated with airfare (variations from normally traveled routes) are the responsibility of the traveler and will not be reimbursed. If the University pays for the airfare directly, the traveler must reimburse the University for the additional cost when the ticket is booked. Payment is made at the Cashier's Office. The traveler should contact the Travel Office for instructions on reimbursing the University. The traveler should attach the cashier's receipt to the Travel Reimbursement Claim. The amount of the repayment must be approved by the supervisor, and the supervisor must sign the cashier's receipt.

4.10.11 Frequent Flyer Programs/Club Memberships

4.10.11.1 An employee may not be reimbursed or compensated for business use of frequent flyer vouchers, vouchers for bumping, discount coupons, or other instruments of value.

4.10.12 Charter Flights

4.10.12.1 All charter flights must be approved and booked through the Purchasing Services office.

4.10.13 Private/Personal Aircraft

4.10.13.1 The University does not provide payment for travel in private aircraft unless authorized by the President.

4.10.14 Federally Funded Grants

4.10.14.1 All travelers must comply with the Fly America Act unless exceptions in the Open Skies Agreement pertain.

4.11 Local Travel

4.11.1 Employees may be required to travel locally while on University business. Local travel is defined as travel within a 50-mile radius of the main campus. No meal per diem is allowed while traveling locally. However, if a personal vehicle is used, reimbursement based on the standard mileage rate may be allowed. Mileage reimbursement may not be requested for commuting from the traveler's home to campus regardless of the frequency of these trips

each day or if it occurs after business hours or on weekends.

- 4.11.2 When a reimbursement for personal vehicle mileage is necessary, employees must submit an approved Request for Travel Authorization prior to any travel. For those employees with approved frequent local travel needs, Request for Travel Authorizations may be completed to cover a period of up to one fiscal year.
- 4.11.3 All requests for local travel mileage reimbursement must be submitted on a Travel Reimbursement Claim form along with a daily log that includes the specific origin and destination of each trip, number of miles, and the purpose of the trip.

4.12 Meals

- 4.12.1 This policy applies to University employees and students except as noted in the Guest or Business Meals sections below. The University will provide a meal allowance for all University travel. Travelers should use reasonably priced restaurants. In planning entertainment for University guests, all efforts should be made to provide reasonable meal arrangements. University guests are treated the same as employees for meal allowances.
- 4.12.2 The following meal expenses cannot be reimbursed:
 - 4.12.2.1 Spouses without presidential approval.
 - 4.12.2.2 Alcohol
- 4.12.3 The cost of the meal must be reasonable, not lavish or extravagant, and the number of participants present should be limited to only those who are required.
- 4.12.4 The traveler is allowed a meal per diem each day. When traveling out-of-state, the traveler may choose instead to be reimbursed for the actual cost of meals each day not to exceed a maximum daily allowance. The traveler must select actual costs or the meal per diem allowance for all meals on a travel day.
 - 4.12.4.1 Meal Per Diem Allowance. When choosing this allowance, the traveler will not be required to submit itemized receipts for meal expenses. This allowance should be adjusted when the traveler is traveling for only a portion of the day. (See the Addenda for a link to the “Time of Day” and “Meal Allowance” tables with their additional procedures.)

- 4.12.4.2 Actual Cost of Meals. The University will reimburse the traveler for the actual cost of out-of-state meals subject to certain daily limits per the “Meal Allowance” table. The meals must be supported by original itemized receipts. (See Addenda for a link to the table and procedures on meal allowances.)
- 4.12.5 Group/Team Meals: An employee who is acting as the group leader may choose to give group participants a cash meal allowance rather than submit receipts for individual meals. The allowance must be less than or equal to the meal per diem allowance. In such cases, group participants must sign verifying that they have received the funds on the “Group Travel Meal Receipt” form. (See Addenda for a link to form and related procedures.)
 - 4.12.5.1 If group meals are going to be paid by a single person, the person must attach an itemized receipt with a list of all meal participants. The cost of all group meals for the day cannot exceed the daily meal allowance multiplied by the number of participants. (See the Addenda for the “Group Travel Meal Receipt” form.)
- 4.12.6 Guest Meals: Guest meals are defined as those meals provided during the course of University business when at least one non-University employee is present.
 - 4.12.6.1 There must be a documented business purpose (must meet IRS ordinary and necessary criteria) and need for business to extend into a traditional meal time period.
 - 4.12.6.2 The number of University employees present to entertain the guest should be limited to only those required, but should not exceed five employees.
- 4.12.7 Business Meals: Business meals are those taken with University guests, colleagues, or donors during which focused business discussions take place. Business meals are different than guest meals in that a guest does not have to be present and there is not a limit on the number of employees that can attend the meal.
 - 4.12.7.1 The cost incurred for business group meals must be prudent, reasonable, and in the best interest of the University.
 - 4.12.7.2 Business meals must have a clear and bona fide business purpose.

- 4.12.7.3 Expenses for spouses in attendance at business meals or meetings are not reimbursable unless there is a business purpose for the spouse's presence and their presence has been approved by the University President.
- 4.12.7.4 Documentation supporting a business meal must include the names of those attending and the purpose of the meal. Itemized receipts are required for all business meals. The cost of the group meal cannot exceed the group per guest meal allowance as is shown in the "Meal Allowances" form. (see the Addenda for a link to form and related procedures)
- 4.12.8 Athletic Meals using Trade Agreements: When using trade agreements for meals, the following apply:
 - 4.12.8.1 There must be a documented business purpose.
 - 4.12.8.2 The number of participants present should be limited to only those required to accomplish the business being discussed.
- 4.12.9 Local Meals: Reimbursements for meals, where an overnight stay is not required, will be treated as taxable income to the traveler and may be included on the traveler's W-2 unless the meal is a qualified business meal.
- 4.12.10 Missing Meal Receipts: When meal receipts are unobtainable, the reimbursement will be based on the appropriate meal per diem amount.
 - 4.12.10.1 Missing receipts for group meals require a written explanation of why no receipts are available. The University reserves the right to withhold any meal reimbursement not having sufficient proof of actual expenditures.

4.13 Lodging

4.13.1 Hotels

- 4.13.1.1 University travelers should book standard room accommodations at non-luxury/moderately priced hotels. When, in the opinion of the Travel Office, lodging costs appear to be excessive, written justification and supervisory approval will be required.
- 4.13.1.2 All lodging claims must be supported by a detailed folio showing daily room rate, guest name(s), dates of stay, type of

accommodations, and all other room charges.

- 4.13.1.3 If the employee occupies a room with a personal guest(s), such as family or friends, for which an additional charge is assessed, the traveler must pay the difference with personal funds at the time of checkout or before. (See the Addenda for a link to the form and the form's procedures.)
- 4.13.1.4 When traveling for a conference, it is recommended that the traveler stay at the hotel hosting the conference; and, the room should be booked at the conference rate.
- 4.13.1.5 The University will pay for only the nights that a reasonable person would expect to stay given the nature of the travel. Extended stays for personal purposes are the responsibility of the traveler.

4.13.2 Private Homes: When staying with family or friends, travelers are entitled to receive a per diem amount of \$20 per day.

4.13.3 Timeshares

- 4.13.3.1 Employees who stay in timeshares will be allowed a standard rate of \$90.00 per night. Appropriate documentation from the timeshare is required.

4.14 Entertainment

4.14.1 Entertainment expenses are not allowed except where the entertainment is:

- 4.14.1.1 Directly related to desired academic outcomes involving students and their advisor/professor with prior written approval of the appropriate Academic Dean.
- 4.14.1.2 For professional development purposes with prior written approval of the appropriate Vice President.
- 4.14.1.3 For University public relations purposes by University employees and guests with prior written approval of the appropriate Vice President.
- 4.14.1.4 Approved in writing by the President for purposes deemed appropriate.

4.14.1.4.1 Written approval must be attached to the Travel

Authorization and submitted prior to the trip. This approval will clearly outline the business purpose for the exception to policy.

4.15 Non-Employee Travel and Entertainment

- 4.15.1 Non-employees include consultants, guest speakers, guest lecturers, visiting professors, visiting students, and prospective employees.
- 4.15.2 Reimbursement may be provided to non-employees who incur necessary and reasonable travel and business expenses in the conduct of official University activities. A necessary and reasonable expense is one for which a clear business reason exists and for which the cost is not excessive. Reimbursement requests should be submitted on Check Request forms. (The Accounts Payable Office should be contacted for correct form and procedures.)
- 4.15.3 Travel and business expenses for non-employees must follow the University's accountable plan, which requires original receipts to be non-taxable.

4.16 Relocation Expense Reimbursement

- 4.16.1 All relocation expenses must be approved by the University President or the appropriate Vice President as negotiated and determined on a case-by-case basis. Per Pub 521 of the IRS, expenses must also:
 - 4.16.1.1 Be expenses identified as reimbursable by the IRS, as well as by the University.
 - 4.16.1.2 Be "qualified moving expenses" to be exempt from tax.
 - 4.16.1.3 Include with the reimbursement request itemized receipts clearly showing the expenses to be treated as a non-taxable reimbursement. Any reimbursement request that contains expenses not classified as "qualified moving expenses" and/or does not have adequate receipts will be considered taxable income to the employee.
- 4.16.2 Requests for payment must be submitted to the Payroll Office for processing.

V. References

- 5.1 Board of Higher Education Policy R205-3.7.3, Presidential Appointment, Term of Office, and Compensation and Benefits
- 5.2 University Policy 224: International Travel
- 5.3 University Policy 604: Academic Travel/Study Programs
- 5.4 Fly America Act, 49 U.S.C. 40118 and Open Skies Air Transportation Agreements (U.S. Government Procured Transportation Agreements)
- 5.5 Internal Revenue Service Publication 521, Moving Expenses
- 5.6 “Large-Capacity Passenger Vehicle Safety Protocols,” Utah Division of Risk Management (See Utah Division of Risk Management website)

VI. Procedures

- 6.1 Available from the Travel Office:
<https://employees.utahtech.edu/business-services/travel-information/>

VII. Addenda

- 7.1 For forms and procedures go to the following link for the travel office:
http://utahtech.edu/busoff/travel_information.php

Policy Owner: Vice President of Administrative Affairs

Policy Steward: Executive Director Business Services

History:

Approved 1/10/97

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