RCUH Research Corporation of the University of Hawai'i

2.601 RCUH Employee Travel

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The purpose of this policy is to ensure the uniform treatment of business travel expenses incurred by RCUH employees. The applicable travel forms should be used by RCUH employees to request and account for business-related travel expenses.

The RCUH online travel forms may also be used by UH employees and other eligible UH users as described in Policy 2.603 Travel for UH and Other State and City/County Employees.

I. Details of Policy

A. Travel Definitions

1. Travel Destination

   a. Intra-State travel – Travel within the State of Hawaii (inter-island travel).

   b. Out-of-State, U.S. travel – Travel outside the State of Hawaii (domestic travel).

   c. Out-of-State, Foreign travel – The definition of foreign travel may differ between extramural sponsors. For example, travel to U.S. territories, Canada, and Mexico may be treated as domestic travel by some federal sponsors.

2. Travel Status – An employee is on travel status while conducting official business "away from home" overnight for a business purpose. *See* IRS Publication 463. Travel status includes travel time to and from the business destination(s). Intra-state same day travel (i.e., without an overnight stay) is not considered "travel" by the IRS; this special circumstance is discussed in Section I.E.1, below.

3. Traveler – An RCUH employee requesting to travel, or certifying that a trip was taken and that the expenses listed will be/were incurred for the stated business purpose.

4. Principal Investigator (PI) – An approving authority responsible for determining that a trip is allowable, reasonable, and allocable to the sponsored award.

5. Fiscal Administrator (FA) – An approving authority who confirms that funds are available, and that fiscal policies and procedures have been followed. The term Designated University Official (DUO) is used synonymously with the term FA, for UH projects.

6. Supervisor – An additional approving authority needed if the supervisor is different from the PI (for both intra-state and out-of-state travel).

B. Estimating Trip Expenses

1. Transportation

   It is presumed that all official travel will commence and end in the State of Hawaii; if this is not the case, the traveler must provide an explanation on the travel forms. Transportation shall be by regularly scheduled air carrier by the most economical means, with routes selected to minimize travel costs when reasonable.

   It is preferred that an airline ticket be procured using a purchase order (PO), **or** that the cost of the ticket be collected as a reimbursement by the traveler upon completion of the trip. If the cost of the ticket is advanced as part of the Travel Request and Advance Form (Travel Request), it should be done no earlier than 30 days prior to the date of departure. All procurement rules apply to the purchase of an airline ticket.

   Travel by other modes of transportation, such as by ship, train, bus, or private automobile, is only allowed if the total cost of the trip, including other expenses resulting from the alternate mode of transportation (e.g., lodging, meals and incidental expenses (M&IE)), is less than the cost of air travel.

   The use of U.S. air carriers for out-of-state destinations is a requirement of certain federal awards. *Consult with your FA, and refer to* 49 U.S.C. § 40118 (commonly known as the "Fly America Act") for guidance.

2. Per Diem

   A per diem allowance is comprised of a lodging allowance and an M&IE allowance. RCUH employees are provided separate lodging and M&IE allowances.

3. Lodging and Excess Lodging Allowance

   RCUH employees are provided an allowance not to exceed the Federal Allowable Rate (FAR) of the business destination city as established by the State Department. *See* Attachment 12 Current RCUH Travel Rates, for the current federal rates.

   Commercial lodging must be used to claim lodging as a business travel expense. Lodging expenses claimed on a Travel Completion Form (Travel Completion) require a commercial lodging receipt, which must include the daily room rate, period of stay, and total amount paid.

   If the daily room rate is less than the FAR, the traveler may only claim up to the total cost incurred.

   If the daily room rate exceeds the FAR for lodging in the business destination city, the traveler must obtain approval for any amount in excess of the FAR on the

Travel Request (an excess lodging allowance), and provide a cost analysis to document the price reasonableness of the room rate being requested. No cost analysis is required if the traveler is attending a conference and the excess lodging allowance is for the conference hotel.

4. Meals and Incidental Expenses (M&IE) Allowance

   RCUH employees are provided an allowance not to exceed the FAR of the business destination city as established by the State Department. *See* Attachment 12 Current RCUH Travel Rates, for the current federal rates.

   The M&IE allowance is a daily allowance provided to a traveler to cover the cost of meals and incidental expenses without separately accounting for meals, tips, and other expenses incidental to travel.

   The Quarter-Day Method is used to calculate allowances for a fractional day of travel that may occur on travel departure and arrival days, and in-transit days between multiple business destination cities. The 24-hour day is divided into 6 hour quarters, as shown below:

Quarter	Time Period	Departure day	Arrival day	In-Transit day
1	12:01 am - 6:00 am	1 day	¼ day	¼ day
2	6:01 am - Noon	¾ day	½ day	½ day
3	12:01 pm - 6:00 pm	½ day	¾ day	¾ day
4	6:01 pm - Midnight	¼ day	1 day	1 day

   Examples

   a. A traveler departs Honolulu at 2:00 PM, he is eligible for a ½ day allowance (Departure day column, line 3).

   b. A traveler arrives back in Honolulu at 9:00 AM, he is eligible for a ½ day allowance (Arrival day column, line 2).

   c. When traveling between two (2) business destinations, use the departure time from the first city to determine the fractional day split for the in-transit day. For example, if a traveler departed City 1 at 1:30 PM, he is eligible for ¾ day (In-Transit day column, line 3) at City 1's rate and the remaining ¼ day at City 2's rate.

   A traveler is allowed to claim additional pre-boarding time for airport check-in. A pre-boarding allowance applies to the out-bound business destination leg of the travel. For out-of-state travel, a maximum of 3 hours is allowed, and for intra-state travel, a maximum of 90 minutes prior to the flight departure time is allowed.

5. Other Travel Expenses

a. *Conference Fee* – A conference fee may require payment at the time of registration, prior to the event date. If a PO is used, the conference registration form may be used as the invoice when making a payment to the meeting organizer.

b. *Baggage Fees* – Employees are entitled to reimbursement for one checked bag, based on an airline's standard weight and linear measurements. Any additional fees (e.g., second bag, special items, oversized, and overweight baggage) are the responsibility of the traveler unless appropriate justification is provided to claim the additional fees as an official business expense. If a baggage fee receipt for a Same Day Travel is submitted, the traveler must state the business reason on the Travel Completion.

c. *Miscellaneous Ground Transportation* – Ground transportation between business destinations is allowable, including transportation to/from airports (or other transportation terminals) to lodging establishments, and to/from lodging establishments to other official business destinations. Ground transportation includes taxis, shuttles, fixed rail, and buses. Travelers should ensure that the most reasonable and practical form of transportation is utilized.

d. *Car Rental* – A car rental may be allowable when circumstances make it impractical to use other means of transportation, or when a traveler justifies the use. Reimbursement is limited to the use of a subcompact/compact car, unless otherwise justified. The justification should be reviewed by both the PI/supervisor and the FA to ensure that adequate substantiation for use of a non-subcompact/compact car was made. Collision damage waiver charges are not allowed when automobiles are rented in the State of Hawaii. Refer to Policy 2.405 Automobiles (Employees and Authorized Users).

e. *Other* – Other miscellaneous expenses, such as parking fees, internet and telephone charges, currency exchange fees, fees for passports and visas, and any other fee or charge may be allowed if it is required for a business purpose. Contact your FA if you are unsure whether the cost will be allowed. Expenses incurred without prior approval might not be reimbursed to the traveler.

C. Travel Request and Advance Form

1. All official travel requires an employee to file a Travel Request, and to obtain the approval of his/her PI/supervisor and FA. A Travel Request must be completed even if no travel expenses will be paid directly to the traveler (such as when purchase orders are issued to vendors for the traveler, or if travel is supported by an outside source and there is no cost to RCUH).

2. State the business purpose of the trip and how it benefits the account/project. Include details such as the conference name and dates and location of the meeting.

3. This policy presumes that both an employee's tax home and family home are in the State of Hawaii, and on the same island. Travel expenses between an employee's family home and his/her tax home are personal commuting expenses and cannot be claimed as business travel expenses. If the business travel does not commence and end at an employee's tax home, or if an employee's tax home is outside the State of Hawaii, provide an explanation on the travel forms.

4. The Travel Request should include the total estimated cost of the trip. The estimated cost should include airfare, lodging, M&IE, registration fees, baggage fees and any other miscellaneous expenses. Any travel expense that is not approved in advance, is done at the risk of the traveler and may become the traveler's personal expense.

5. Travel Advance – A traveler may request an advance for airfare, M&IE, and lodging, based on the estimated trip expenses prior to the commencement of the trip. The PI/Supervisor and FA have been delegated the responsibility to authorize an advance. A travel advance should not be approved earlier than 30 days prior to departure.

6. Changes prior to the commencement of a trip:

    a. When an Increase to the Advance Amount is Required – A Travel Completion for the original Travel Request must be completed, and the advance check returned to RCUH. A new Travel Request with the updated information/advance request must then be completed.

    b. When an Increase to the Advance Amount is Not Required – A new Travel Request is not required; however, the changes must be approved by all signatories to the original request. A copy of the document approving the changes must be attached to the Travel Completion, along with an explanation of the changes.

7. Travel requiring additional approval from the funding agency (e.g., foreign travel) must be obtained by the project prior to approval of the Travel Request.

D. Travel Completion Form

1. A Travel Completion must be submitted online for FA approval within 21 days from the return of the employee's trip. A Travel Completion must be completed even if the traveler does not have any out-of-pocket expenses to claim.

2. A Travel Completion should be used to claim the employee's own business travel expenses.

    a. If an employee is claiming his/her own expenses and another RCUH/UH employee's business travel expenses (e.g., for a shared room), the reason must be documented on each employee's respective Travel Completion.

    b. Other travel expenses that do not belong to the employee cannot be claimed (e.g., an employee cannot seek reimbursement for paying a non-employee's expenses).

3. To claim the pre-boarding allowance, add the allowance (3 hours for out-of-state, 90 minutes for intra-state) to the actual departure time and notate the actual departure time in the Internal Comments box. For example, if the actual departure time is 10:00 PM, enter 7:00 PM as the departure time to claim the pre-boarding allowance.

4. Original receipts for all travel expenses except for the M&IE allowance must be provided.

    a. RCUH defines an "original" as (1) the "hard-copy" receipt from a vendor, or (2) an electronic receipt that is provided from an airline or hotel website that includes the employee's name and an itemization of the total charges paid, by date and rate.

    b. If the original documentation is lost or not available for an expense, a duplicate receipt or other proof of payment (e.g., copy of the receipt, credit card statement, cancelled check) is required. If proof of payment is being submitted, a brief explanation of the details of the expense and the reason why the original documentation is unavailable should be provided to your FA along with your proof of payment.

        - If each individual expense amount is under $75:

            - If a duplicate receipt or other proof of payment is not available, the expense may be claimed by completing the Lost Receipt Certification on the Travel Completion.

        - If each individual expense amount is $75 or more:

            - If a duplicate receipt or other proof of payment is not available, the expense may not be claimed.

5. All lodging costs (regardless of the amount) require at least a duplicate receipt or other proof of payment to claim the expense.

6. When a travel advance is issued to a traveler, funds are drawn from an RCUH suspense account. When a Travel Completion is approved, the PO encumbrance is cancelled, the RCUH suspense account is credited, and the project account is charged for the expenses. This process is often referred to as "clearing an advance."

E. Special Travel Situations

1. <u>Same-Day Travel</u>

    The IRS describes "travel" as an event that requires an overnight stay. RCUH uses the term "Same Day Travel" to describe off-island day trips in the State of Hawaii, during which an overnight stay is not required.

RCUH employees may receive an allowance of up to $30 per day, which is reportable and taxable as income. The allowance will be reported to RCUH Payroll (and to UH Payroll for UH employees).

2. Same-Island Travel

   Employees may receive a travel allowance for expenses incurred on the same island of their residence, ***if*** an overnight stay is required. The Travel Request must address the necessity of the overnight stay.

   The most common situations are: (1) travel on the Big Island between Hilo and Kona, (2) conference-related duties requiring an employee to remain at the work site, and (3) backcountry travel in mountainous or remote areas.

   In situations where commercial lodging is utilized, employees may receive an allowance for lodging and M&IE expenses. If camping is required, the employer should provide the necessary accommodations and/or supplies for sleeping. *See* Section I.E.3, Backcountry Travel, below.

3. Backcountry Travel

   An overnight absence may be required in remote areas where commercial lodging and food establishments are not available. In these instances, RCUH employees may receive $30.00 per day.

4. Reduction of the M&IE Allowance

   An employee shall not have his/her M&IE allowance reduced if meals are included in a conference fee. If, however, a meal is optional and will only be provided at an extra cost, and the employee chooses to have the meal, the employee's M&IE will be reduced by the appropriate breakfast, lunch, or dinner percentage allowance.

   If a reduction for meals is required for the above reason, or for any other reason, use the following values to determine the reduction.

Meal	Percentage of M&IE
Breakfast	20 percent
Lunch	30 percent
Dinner	50 percent

5. UH Marine Center

   The UH Marine Center (UMC) has many unique requirements that may result in (i) exceptions to this policy, or (ii) atypical travel situations that this general travel policy does not address. UMC employees should consult with their FA and the UMC Superintendent prior to engaging in travel.

II. Relevant Documents

49 U.S.C. § 40118

Attachment 12 Current RCUH Travel Rates

IRS Publication 463

Policy 2.405 Automobiles (Employees and Authorized Users)

Attachment 15 RCUH Employee Travel FAQs