

## 2.603 Travel for UH and Other State and City/County Employees

### I. UH Eligible Users

- A. UH employees who are eligible to use the UH eTravel system may use the RCUH online employee travel forms for payment of business-related travel expenses. UH employee travel must be in compliance with the University of Hawai'i Administrative policies, as described in [UH AP 8.851 Employee Out-of-State and Intra-State Travel](#), and [UH AP 8.852 Personal Automobile Mileage Voucher](#).
- B. **UH Non-Compensated Appointees** – The following types of non-compensated appointees may use the RCUH online employee travel forms for payment of business-related travel expenses:
1. UH emeritus faculty appointed to a non-compensated position: The emeritus title is bestowed upon a retired University of Hawai'i faculty member, who has provided meritorious service, to allow certain campus privileges and courtesies.
  2. Non-employees of the University of Hawai'i may be appointed to UH non-compensated positions as adjunct or affiliate faculty/researchers or visiting colleagues. Foreign UH non-compensated appointees: Principal Investigators are responsible for ensuring that their foreign appointees enter the U.S. in a visa status that makes them eligible to receive travel expense payments from RCUH. Refer to Section III, Immigration Requirements for Foreign Nationals (Permanent Resident Aliens, Resident Aliens, and Nonresident Aliens) of [Policy 2.012 Requirements When Paying Foreign Persons](#) for guidance on the required documentation.
- C. **UH postdoctoral fellows on stipend** that concurrently hold UH non-compensated appointments must file their travel claims through the UH Disbursing Office.

**Non-UH State of Hawai'i and City/County Users** – Non-UH State of Hawai'i employees and City/County employees should use travel forms required by their employing agency or department, and submit their travel forms to their respective agency/department. The RCUH travel forms should not be used by non-UH State employees and City/County employees, because when they travel in their official capacity (when supported by UH service-ordered funds), they are required to follow their respective established travel rates.

## **II. Travel Rates**

- A. Travel rates for UH employees are established by union contracts; for example, UHPA for Faculty (BU 07), and HGEA and UPW for APT employees (BU 08) and civil service employees (BU 01, et al.). The current rate tables may be viewed at: <http://hawaii.edu/etravel/>.
- B. Travel rates for non-compensated appointees may not exceed federal allowable meals and incidental expenses (M&IE) and lodging rates.

## **III. Tax Treatment of Travel Payments**

- A. The UH employee “same-day travel” allowance is not excludable from income per the IRS; hence, these payments are reported to UH Payroll by RCUH. Any other travel payments that are considered income may also be reported to UH Payroll.
- B. UH HGEA and UPW bargaining unit employees (01, 02, 03, 04, 09, 10, and 63) should compare union-negotiated rates against the federal lodging and M&IE rates by city. If the UH institutional allowance is greater than the federal city rates, the program must complete a form [UH DISB-4C](#) and send it as an email attachment to RCUH Disbursing at [rcuhdisb@rcuh.com](mailto:rcuhdisb@rcuh.com); RCUH will provide the form to UH Payroll.
- C. UH non-compensated appointee travel payments will be treated like non-employee business expense payments (per Policy 2.008 Tax Treatment of Business Expenses (Service-Related)), because non-compensated appointees have no UH payroll charges, and are not entitled to employee allowances such as the “same day travel” allowance. Unsubstantiated business expenses (claims without receipts or documentation) must be categorized as income. Income to U.S. persons will only be reported on a Form 1099-Misc, if it meets or exceeds the \$600 reporting threshold. Income payments to foreign persons may be subject to tax withholding.

## **IV. Relevant Documents**

[Policy 2.012 Requirements When Paying Foreign Persons](#)

[UH AP 8.851 Employee Out-of-State and Intra-State Travel](#)

[UH AP 8.852 Personal Automobile Mileage Voucher](#)

[UH DISB-4C](#)

<http://hawaii.edu/etravel/>

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