



Travel Policy Frequently Asked Questions

What are options available to pay for travel?

- P-Card/Direct Bill may be used to pay airfare, conference registration, car rental, hotel, entry fees, admission fees
- Azumano for airfare
- Travel card for group travel
- Travel advances for group travel
- Faculty development fund
- Post travel reimbursement for use of personal funds and mileage claim

What is included in per diem?

The per diem rate for Meals & Incidental Expenses (M&IE) includes meals, room service, fees, and tips for services such as food servers, transportation, and luggage handlers. Tips outside of per diem are not reimbursable. Per diem is paid to the traveler in advance of the trip and no receipts are required. Please note, per diem varies depending on location (High/Low cost vs. International) so please use the appropriate invoice form and provide the request two weeks in advance of your trip. The per diem request form is located on the Business Office website and shall be processed at the department level following the invoice procedures invoice code "TAM Location Date." To verify per diem amount requested, include the pre-approval form with advance per diem invoice.

Per diem in advance is not applicable to student, non-WOU employees, when using the Travel Card or PRO921 funds. ALL recipients must be submitted with the Travel Card reconciliation.

The lodging per diem allowance does not include taxes, so please submit this invoice to ensure you receive the maximum reimbursement amount.

Do I need to submit receipts for per diem?

Receipts are not required for M&IE per diem and *only* for the hotel if the room rate plus taxes exceeds the lodging per diem as noted above. Any expenses not allowable above per diem is a personal expense, thus not reimbursable. Expenses paid on direct invoice or P-Card in excess of per diem shall be returned to the university.

What is the fastest way to get my per diem/reimbursement money?

Submit the request for Direct Deposit Authorization Form Business Office available [here](#).

How does the first/last day per diem work for non-local travel? What if I am traveling across multiple time zones?

An individual is on travel status from the time they start from and return to their home or central workplace.

For example, if the employee has a 4:00 p.m. flight and they leave their home at 1:00 p.m. for the airport, they are in travel status they are eligible for first day three-fourths (3/4) per diem. Conversely, if the employee arrives at PDX at 11 p.m. and arrives home at 12:30 a.m. the following morning, they are

in travel status until they reach their home/workplace, thus are entitled to three-fourths (3/4) per diem on the day after flight arrival under the last day travel rule. All travel times shall use PST.

Can I receive per diem on a one-day, local travel?

No. Local travel is, as defined by the IRS, “a trip which can be completed in less than 12 hours, does not exceed three hundred (300) miles round-trip and does not include any air, rail, or lodging expenses.

Employees must be in travel status for more than 12 hours to be eligible for per diem. If they travel for more than 12 hours, but less than 24 hours, they may receive three-fourths (3/4) per diem for that day.

This 12-hour rule does not necessarily mean that they are away from home for tax purposes and **the per diem for that day will be taxable income**. See IRM 1.32.1.11, Taxable Travel Reimbursement.”

How do I determine if I use a rental car or a privately owned vehicle (POV) for my business travel?

The Fleet Rate Model Daily Rental Cost Calculator Decision Workbook will assess the most effective cost solution for the trip. The link to the workbook may be accessed on the Business Office website. As a general rule, same day travel that is under 130 miles round trip does not require the use of a rental car. When in doubt, use the Decision Workbook.

How do I handle a rental car reservation when combining business and personal travel?

The State of Oregon contract does not allow the contract rate for personal travel; thus, the personal travel must have a different contract than the business travel contract. For example, if you have a trip with five (5) business days and three (3) personal days, you will return the vehicle after the business portion, and get a new car/contract for the personal days.

How do I calculate mileage reimbursement and how do I document it?

Per the IRS, when leaving home for a non-campus work destination, you may claim mileage for the shorter distance from:

Home to non-campus work destination **OR**

WOU to non-campus work destination

Documentation such as MapQuest or Google maps is required.

I am not a remote worker, and my permanent workstation is my home. How do I calculate mileage reimbursement and how do I document it?

You will follow the same protocol as above, using your home to the non-campus workstation, provide required documentation such as MapQuest or Google maps, and note on your TRF that your home is your permanent workstation.

How is mileage calculated when my trip starts or ends at my residence during the workday?

The IRS uses the employee’s permanent workstation OR residence, whichever is shorter from the starting point. IF the home location is the PERMANENT workstation, then mileage would begin and end at home. If it is not, refer to the HR policy on remote working.

An example from the IRS: If employee’s normal commute to their assigned post of duty (POD) is 30 miles round-trip and employee completes official travel from their residence to the alternative worksite and return to residence totaling 60 miles round-trip, the employee must deduct their normal commute of

30 miles round trip allowing them to only claim 30 miles for the official travel performed for that day. See IRM 1.32.1.7.1(3), Privately Owned Vehicle (POV).

Taxability of Transportation Expenses

The following are guidelines that apply to WOU travelers and how expenses should be coded: For a WOU employee who has their permanent workstation at home, as defined by the IRS, mileage calculations begin and end at the employee's residence and the following rules apply:

- If the employee's first stop of the day is within city of his/her residence then any mileage paid from his/her residence to the first stop of the day would be taxable (Account Code = 39712)
- If the employee's first stop of the day is outside the city of his/her residence then any mileage paid from his/her residence to the first stop of the day would be nontaxable. (Account Code = 394XX)
- If the employee's last stop of the day is within the city of his/her residence then any mileage paid from his/her last stop of the day to his/her residence would be taxable. (Account Code = 39712)
- If the employee's last stop of the day is outside the city of his/her residence then any mileage paid from his/her last stop of the day to his/her residence would be nontaxable. (Account Code = 394XX)
- Any mileage paid for trips between any of the stops during the day, regardless of locations, would be nontaxable. (Account Code = 394XX)
- For non-employees whose services are being paid via contract any amounts paid for mileage, meals, and lodging would be taxable. Mileage is not reimbursable for contractors unless one way exceeds 25 miles from origin to destination. (Account Code = 39742)
- For non-employees who are not receiving payment for services or not providing services, any amounts paid for mileage, meals, and lodging would be nontaxable. (Account Codes = 394XX, 395XX, 396XX)

Callback mileage paid to classified staff in accordance with the Collective Bargaining Agreement, is considered taxable to the employee by the IRS. Mileage paid for this reason should be labeled as callback mileage on the Travel Reimbursement Request Form.

What is the procedure for travel when using faculty development fund (PRO921)?

The Director of Academic Services and the respective Budget Authority must approve the use of funds. All expenses must be accounted for post travel and in compliance with WOU travel policy. No per diem advance is given due to funding thresholds. Use of all approved forms of payment per the travel policy are acceptable.

What is the protocol for student travel?

WOU requires pre-approval of student travel prior to each trip for internal control, risk management, and a waiver of liability through the Office of Student Affairs. The policy and links for student travel are [here](#) and [here](#).

What is the protocol for retreats?

Use of university facilities and services are the most efficient and economical use of both employee time and university resources and shall be the first choice in meeting location. When a retreat is to be held at a non-university location, the employee responsible for the choice of location and facility shall

submit justification in writing to the Budget Authority for approval. Regardless of the local, the following retreat information shall be included in the justification and/or travel reconciliation:

- Purpose and objective of the retreat
- Names of persons/organizations in attendance
- Estimate of cost to the university, including employee travel costs
- If a university facility cannot be used, the reason they cannot be used must be stated.

Travel policy, per diem rates, and purchasing policy apply for retreat expenses. Expenses paid on direct invoice or P-Card in excess of per diem shall be returned to the university. Per diem lodging may be “pooled” to cover the cost associated with a larger home.

What if I do not have a receipt for non-per diem items?

Fill out the Missing Receipt Memo available [here](#).

Do I need a receipt for a transportation expense \$25 or less?

No, transportation expenses \$25 or less do not need a receipt unless a travel card is used.

Do I need to submit a copy of my pre-authorization form with my reimbursement?

Yes, include a copy of the signed pre-travel authorization as well as your per diem invoice.

When using WOU Travel Card, can I tip more than 15% on a meal if I stay within the allowable per diem?

No, 15% is the maximum allowable gratuity on meals **unless the restaurant imposes a higher amount for large groups.** The total reimbursement amount must still remain at or below the per diem.

Can I use the WOU Travel Card to pay for fuel?

Yes – and please retain the receipt for the TRF.

What are examples of reimbursable expenses when accompanied by a receipt?

Examples include, but are not limited to, parking, pre-approved overweight/excess luggage costs for the individual traveler, refueling of rental car, Lyft, Uber, taxis, and shuttles.

Any allowable travel expenses incurred on personal credit card/cash payment.

What are examples of non-reimbursable expenses?

Examples include, but are not limited to, mileage reimbursement for non-private vehicles, parking tickets, alcoholic beverages, interest on personal credit cards, commuting, tips and gratuities outside M&IE per diem, and all personal expenses.

Non-reimbursable airfare optional upgrade charges include seat selection unless required by the airline to purchase, travelers' insurance, TSA precheck, overweight and/or additional individual traveler luggage charges without pre-approval.

Do I need to include all expenses and receipts associated with my travel on the Travel Reimbursement Form (TRF) (e.g., P-Card, Travel Card, direct bill invoices)?

Yes, all receipts associated with travel expenses, whether paid by WOU payment sources or personal funds, must be submitted on the final TRF form prior to reimbursement.

Please note on the TRF the three (3) sections to report expenses by type: a) Mileage; b) P-Card/Travel Card/direct bill; c) personal funds reimbursement.

All receipts for the trip that used P-Card/Travel Card/Direct bill payments methods shall be included with the TRF as they are not reimbursable. The TRF is available [here](#).

What address do put on the Travel Reimbursement Form?

Please use your personal address.

What events will delay my reimbursement check?

The following items delay payment: missing receipts, incomplete form, missing printed/signature of Budget Authority, over per-diem claim, missing index, personal days travel documentation omitted.

Who do I submit my receipts for taxable related expenses to?

Items such as callback mileage, moving expenses, and taxable meals associated with one day travel are taxable as outline by the IRS and should be submitted to Human Resources for processing/payment.

What does the group travel advance cover and what is the process if not all of the travel advance was used?

The group travel advance is for M&IE only. Within thirty (30) days of your return, complete the travel reimbursement form, available [here](#), and submit remaining funds to the cashier. Please include the index and account code when payment.