INTRODUCTION

Meal reimbursement is a complex area subject to multiple State, systemwide and campus polices and regulations. This document is intended to be an amalgamation of those strictures. This manual is divided into two parts. **Part 1** contains documents and procedures applicable to all meal reimbursements. **Part 2** provides a quick-reference matrix including each of the thirty meal types (Page 22) followed by a detailed discussion of each meal type (Pages 23 through 56).

So while the manual is comprehensive in nature, an experienced user should be able to use the matrix to quickly determine the acceptability of a meal.
PART 2

MEAL TYPES OVERVIEW

Non-Travel Meals
Travel Meals
Event Agenda Required
Forego Provided Event Meal

MEAL REIMBURSEMENT MATRIX

MEAL TYPES DETAILED

1. Accreditation Team Meals (Non-Employees; Non-Travel)
2. Appointees Meals to the Advisory Committee (Employees; Non-Travel)
3. Business Meals (Employees; Non-Travel)
4. Executive Entertainment Meal Allowance Accountable Plan (Employees; Non-Travel; HR98-07)
5. Group Meals (Non-Athletics; Employees; Non-Travel)
6. Hospitality (Non-Travel; EO #761)
7. Overtime Meals (Employees; Non-Travel)
8. Recruitment or Candidate Meals; Non-Academic Affairs (Employees; Non-Travel)
9. Recruitment or Candidate Meals; Academic Affairs (Employees; Non-Travel)
10. Travel - Visiting Academic Appointee Meals (Employees full time for a temporary basis)
11. Travel - Athletic Team Meals
   A. Student-Athlete
   B. Spouse or Registered Domestic Partner of an Athletic Director
12. Travel - Recruitment or Candidate Meals (Non-Employees)
13. Travel - Special Consultant Meals (Travel, requires a Special Consultant Agreement with employee through HR)
14. Travel - Student Meals (Non-Employees; non athletic; degree-related educational travel)
15. Travel - Spouse or Registered Domestic Partner Meals (Non-Employees)
16. Travel - Temporary Assignment Meals (Employees)
17. Non-University Travelers – Contractual Meals (Independent Contractors; Non-Employees)
18. Travel - 24 hours or less within the Continental U.S. (No Over-night Stay; Employees)
19. Travel - 12 hours or less within the Continental U.S. (Over-night Stay; Employees)
20. Travel - 24 hours or less within the Continental U.S. (Over-night Stay; Employees)
21. Travel - Greater than 24 hours, but less than 30 days within Continental U.S. (Employees)
22. Travel - 30 days or more within the Continental U.S. (Employees)
23. Travel - Alaska, Hawaii and U.S. Possessions for less than 30 days (Employees)
24. Travel - International Travel less than 30 days (Employees)
   i) Travel 24 hours or greater but less than 30 days for International Travel
   ii) Travel less than 24 hours for International Travel
25. Travel - Alaska, Hawaii and U.S. Possessions 30 days and more (Employees)
26. Travel - International Travel for 30 days and more but less than one Year (Employees)
27. Travel - In Excess of One Year (indefinite travel) – Domestic & International Travel (Employees)
28. Travel - Group Meals (Includes Athletic non-student meals; Employees & Non-Employees Group Leader)
29. Travel - Volunteer Meals (Employees; i.e. Adjunct Research Faculty Volunteer)
30. Travel - Witness Meals (Non-Employees)

ATTACHMENTS:

Table - Meals for Travel of Less Than 24 Hours within the Continental U.S.
CSU Travel Policy-Appendix C- LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS
Hospitality EO 761
Travel Definitions & Acronyms
PART 1

MEAL GUIDELINES AND RESPONSIBILITIES

This procedure is in accordance with the Chancellor’s Office Systemwide Travel Policy, ICSUAM, SAM, Executive Order (EO) #761 (Hospitality), HR 98-07 (Executive Entertainment Allowance), CSUMB Travel Handbook, IRS Fringe Benefits and other tax laws in regards to meals. CSUMB may have adopted more restrictive guidelines and procedures than in the CSU Travel Policy.

This procedure articulates requirements related to meals to assure that funds are appropriately used, properly authorized, supported by a documented business purpose, substantiated by applicable receipts, correctly processed for payment and in compliance with all applicable regulations.

CONTACT CSUMB Travel Desk with travel questions, or Accounts Payable Technician(s) with non-travel questions regarding meal reimbursements.

This procedure is for meal reimbursements to employees and includes special rules for non-employees.

EMPLOYEE refers to all officers, administrators, faculty, and staff of CSUMB, both full and part-time employees.

NON-EMPLOYEE – These procedures include special rules for non-employees, which may consist of, but are not limited to:
   a. Students (excluding student workers)
   b. Members of the Accreditation Team
   c. Interview Candidates (recruitment)
   d. Spouse and Registered Domestic Partners (highly restricted)
   e. Non-University Travelers:
      i) Independent Contractors
      ii) Artist
      iii) Guest Speakers/Lecturers/Sports Announcers, etc.
   f. Visiting Scholars
   g. Witnesses

RESPONSIBILITIES:

Responsible Parties:
- Individual (Travel and Non-Travel)
- Approving Authority (Travel and Non-Travel)
- Departmental Travel Arranger (Travel)
- Accounting Department (Travel and Non-Travel)
It is the responsibility of each individual who spends funds related to official university business, for each administrator and approving authority who approves the use of funds related to official university business, and for each Departmental Travel Arranger who makes travel arrangements to be aware of and follow these procedures and related policies, regulations and guidelines.

**Individual Responsibilities:**
The university assumes no financial responsibility for expenditures incurred by individuals who fail to adhere to these procedures and systemwide policy.

Any funds used for meal expenditures must be:
- Appropriately used,
- Properly authorized,
- For a documented business purpose,
- Substantiated by applicable receipts,
- Correctly processed for payment, and
- Compliant with all applicable regulations and agreements

It is the responsibility of the individual requesting a reimbursement to do so in a responsible and ethical manner, in accordance with rules and regulations.

If the individual is traveling, must ensure they have documented authorization to travel (authorized RAT – Request for Approval of Travel) prior to embarking on the trip and/or prior to making non-cancellable travel arrangements. There is more to follow on the traveler’s responsibilities when completing a Travel Expense Claim (TEC).

**Approving Authority Responsibilities:**
It is the responsibility of the approving authority designated to ensure all expenses are reasonable in terms of \textit{price, purpose and necessity}. The approving signature provides additional substantiation for expenses; therefore, the approver may request additional support, prior to authorizing payment. The approving authority is responsible for:

a. Ensuring expenses charged to his/her accounts are supported by sufficient funds and ensuring appropriateness of use of funds.
b. Ensuring expenses requested are ordinary, reasonable, necessary, \textit{not} extravagant, and supported by a business purpose or justification, as appropriate.
c. Validating, to the extent possible, that the expenses listed were actually incurred by the employee and that appropriate supporting documentation is attached.
d. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements.
e. Approving/denying payment of a reimbursement in a timely manner.
f. Denying expenses \textit{not} directly related to official university business.

Persons delegated the authority to approve travel shall \textit{not} approve their own travel or approve the travel for a traveler to which they report, directly or indirectly. In addition, travelers may \textit{not} approve the travel of a near relative, e.g. spouse, registered domestic partner, significant other, child, parent, etc.

See policy on the authority of approval for President, Vice Presidents, and Deans (or other responsible administrators designated by the President).
Departmental Travel Arranger Responsibilities:
   a. Assist with departmental travel arrangements
   b. To help find the most economical ways to travel
   c. Assist travelers and approving authority in following Travel Policy

If your department has assigned a key person to facilitate the processing of travel requests, advances and claims, it is critical that the key person helps the traveler and the approving authority comply with and enforce CSU Travel Procedures and CSUMB Travel Procedures. This individual needs to be on the Travel Accountant’s mailing list to receive travel updates and other communication concerning travel.

Accounting Department Responsibilities:
   a. Review and audit for compliance with policy.
   b. Verify appropriate approver.
   c. Ensure appropriate documentation is submitted; i.e. receipts, etc.
   d. Process reimbursement and payments.

OFFICIAL UNIVERSITY BUSINESS REQUIREMENT:
Expenses not directly related to official university business are not reimbursable. Under no circumstances shall expenses be charge to, or be temporarily funded by, the university, unless otherwise noted in these procedures and related policy regulation and guidelines.

MEAL REIMBURSEMENT DESCRIPTIONS

MEALS FALL INTO 2 GROUPS:
There are many types of meals which can be broken into two groups, non-travel and travel:
   i) Non-Travel meal reimbursements*
      - Meal Allowance for employees (cap - receipts)
      - Actual meal cost for employees and non-employees (no cap - receipts)
   ii) Travel meal reimbursements*
      - Meal Allowance for employees (cap - receipts)
      - Per Diem for employees (set amount per day – no receipts)
      - Actual meal cost for employees and non-employees (no cap – receipts)

*CSUMB will only pay or reimburse for expenditures, i.e. meals that are ordinary, reasonable, not extravagant, and necessary to conduct official university business.

Non-Travel and Travel meals can be reimbursed for the actual meal cost, or provided a daily meal allowance, or a daily per diem. The rate or amount reimbursed is dependent on who is being reimbursed in relation to the university, the type of business-related meal, the length of the travel and destination of travel.

ALLOWANCE TERMINOLOGY
“Allowance” is the daily cost-of-living reimbursement for business travel or short-term assignments for subsistence expenses. The meal allowance has to be substantiated with receipts, etc, and only reimbursed for the amount substantiated.
SUBSISTENCE EXPENSES are expenses such as lodging, meals and incidental expenses.

PER DIEM TERMINOLOGY
The term "per diem" means "daily." The term used here means the daily rates employees use for expenses incurred while traveling on business-related activities. These rates are likely to differ based on whether the employee travels in his or her home area, away from home, or internationally. The per diem allowance is the amount given to a traveler to cover subsistence expenses in connection with the performance of service duties to the university. Per Diems do not have to be substantiated with receipts, etc.

Also Page 22, ‘Meal Reimbursement Matrix’, for the meal types that fall into these two groups (Non-Travel and Travel Meals). For employee travel meal reimbursements there is a requirement that travel has to be at least 25 miles from employee’s work place; see ‘Travel Guidelines and Restrictions’ section below for more specifics on Travel.

There are restrictions on what types of non-travel and travel meals are reimbursable, on purchasing alcohol, how much is reimbursable, and if the meal is reportable and taxable. This procedure is to inform the campus community on official university business, or those traveling on university business, on how each type of meal is to be processed in order to receive a reimbursement. The type of reimbursement request form to be used is dependant on the type of meal, and whether reimbursing an employee or non-employee, for either non-travel meals or travel meals.

MEAL ALLOWANCE AND MEAL PER DIEM RATES AND REQUIREMENTS

I. MEAL ALLOWANCE:

i) Non-Travel Meal Allowance per individual:

Effective through 3/31/2011:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>breakfast</td>
<td>$10.00</td>
</tr>
<tr>
<td>lunch</td>
<td>$15.00</td>
</tr>
<tr>
<td>dinner</td>
<td>$25.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$50.00</strong></td>
</tr>
</tbody>
</table>

Effective 4/1/2011:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Allowance</th>
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<tr>
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<td>$25.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$55.00</strong></td>
</tr>
</tbody>
</table>

The allowances stated above include tax and tip.

CSU only reimburses for the actual cost of the meals up to the allowance amount per meal, not to exceed the daily maximum allowance. Receipts are required to substantiate the expense (see Receipt Requirement Section below for more details). CSU will only reimburse the amount substantiated within the allowance.
Allowances—Reportable and Taxable Reimbursement: NO. Allowances are not reportable and taxable when considered a de minimis benefit.

De Minimis Fringe Benefits

In determining whether a benefit is de minimis depends on frequency and value. An essential element of a de minimis benefit is that it is occasional or unusual in frequency. It also must not be a form of disguised compensation, and depends on all the facts and circumstances. Occasional meal allowance is considered de minimis fringe benefits, and is not reportable and taxable.

ii) Travel Meal Allowance:
The meal allowance rate and restrictions are set by the Chancellor’s Office. This meal allowance is set up to a maximum amount, also known as ‘meals expense reimbursement cap’, for reimbursing employees for the actual meal cost while traveling within the continental United States and if traveling, the trip lasts for 30 days or less.

This ‘meals expense reimbursement cap’ is the maximum amount authorized for reimbursement of actual daily meal expenses for travel. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This means an original itemized receipt is required. This reimbursement cap shall not be treated as a per diem. This reimbursement cap includes tax and tips.

Through 3/31/2011:
Maximum Meal Allowance for Travel per traveler:

- $10.00 breakfast
- $15.00 lunch
- $25.00 dinner
- $50.00 maximum total per 24 hours*

The allowances stated above include tax and tip.

Effective 4/1/2011:
Maximum Meal Allowance for Travel per traveler:
$55.00 maximum total per 24 hours*

Only reimbursed for the amount of the daily meal receipt(s) not to exceed $55/24 hrs.

*If the traveler goes over the maximum allowance, and it is not an approved exception, they are then responsible for the amounts above the maximum allowance.

Meal Provided As Part of the Event for Non-Travel and Travel Reimbursements:
Reimbursement cannot be claimed for a meal if a meal is provided as a part of the event, unless there are health or business reasons for foregoing the meal provided and purchasing another.

In the event the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the claim. Supporting documentation may be requested and required.
If the registration form offers optional meals to purchase, and the cost of the meal is clearly stated, if you opt for the meal then the cost of that meal will apply towards the meal allowance when applicable.

**Receipt Requirements for Non-Travel and Travel Reimbursements:**
An *original, itemized receipt* for the meal is *required* in order to be reimbursed for the meal. The only time a receipt is *not* required is if it is a per diem meal.

An itemized receipt:
- i) Demonstrates the cost (shows what was purchased), and
- ii) Provides proof of payment (shows how was it paid)

Receipts for items purchased must include the following:
- a. Vendor Name
- b. Date of purchase
- c. Itemized with a detailed description of food or merchandise purchased (miscellaneous is *not* a sufficient description)
- d. Dollar amount paid per item and in total
- e. Payment method, i.e. cash, check or credit card

Original, itemized receipts must be submitted to Accounts Payable with the request for reimbursement, along with supporting documents.

**Proof of Payee for Non-Travel and Travel Reimbursements:**
Proof that reimbursement is to the person that made the payment may be required for a meal reimbursement. If it is required then:
- A copy of the front and back of a cleared check, if check is used to pay for items.
- If credit card is used to pay for items, then a copy of the credit card statement is required. Blank out credit card number for your own personal security.
- A credit card statement may be required for proof of a gratuity payment, i.e. tip.

**Electronic receipts, for Non-Travel and Travel Reimbursements**, are acceptable, provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record.

An electronic receipt must show the following:
- Name of the payee
- Amount of the charge
- Transaction date
- Itemized transactions
- Form of payment

**Lost Receipt, for Non-Travel and Travel Reimbursements:** If an original receipt is lost then try to obtain a duplicate. Normally for meals an *e-mailed or faxed* document is *not* acceptable for substantiating such expense but would be accepted if the original receipt is lost. Denote on the duplicate receipt that it is copy of the original lost receipt.
When a duplicate receipt cannot be obtained in place of a missing original receipt, where all measures to obtain a duplicate receipt have been exhausted, a statement should be provided explaining why the receipt is not being submitted with the reimbursement request. The statement must include:

- A certification that the amount shown is the amount actually paid.
- Stating that the traveler has not and will not seek reimbursement from any other source.
- Stating that expense is for university business.
- A clear description of what was purchased, where and when.
- Stating that ‘no alcohol has been served’ or that ‘no alcohol is included as part of the requested reimbursement’.

And substantiated, if paid by these method:

- A copy of the front and back of the cleared check.
- A copy of the credit card statement. Blank out credit card number for your own personal safety.

In the absence of a satisfactory explanation for losing a receipt, the amount involved shall not be reimbursed. Lost receipts that are not substantiated are reportable and taxable as a fringe benefit (W2).

Additional Documentation Request:
Approving authority and/or Accounting Department may request additional documentation to support an expenditure reimbursement request.

Allowances-Reportable and Taxable Reimbursement: NO. Allowances are neither reportable nor taxable when considered an accountable plan.

**Accountable Plan per IRS:**
An accountable plan is an allowance or reimbursement policy (this does not have to be a written plan) under which amounts are nontaxable to the recipient if the following requirements are met:
- There must be a business connection to the expenditure.
- There must be adequate accounting by the recipient within a reasonable period of time.
- Excess reimbursements or advances must be returned within a reasonable period of time.

*IRC §62(c)*

**II. MEAL PER DIEM FOR TRAVEL ONLY:**
The maximum Per Diem allowances for meals are determined by the Federal Rates, recognized by the IRS, as follows:

- Travel 30 days or longer within the continental United States (U.S.):
  - GSA (U.S. General Services Administration) sets the CONUS (Contiguous United States) rates, which are the per diem rates, within the continent of the United States.  
    [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)

- Travel within Alaska, Hawaii, and the U.S. Possessions:
  - The Department of Defense sets OCONUS (Outside Contiguous United States) rates, which are the per diem rates, for Alaska, Hawaii, U.S. Territories and Possessions.  

- International destination:
  - The U.S. Department of State sets foreign per diem rates.  
    [http://aoprals.state.gov/web920/per_diem.asp](http://aoprals.state.gov/web920/per_diem.asp)
A receipt is not required for a per diem allowance meal. Depending on the length of travel and destination, the per diem is predetermined and pre-approved prior to traveling but never to exceed the Federal per diem rates. Any amount exceeding the Federal per diem rates must be justified and approved by the approving authority. The written justification must be attached to TEC (Travel Expense Claim).

**Per Diem - Reportable and Taxable Reimbursement:** Any amount paid in excess of the Federal per diem rates is reportable and taxable unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

<table>
<thead>
<tr>
<th>IRS PROVIDES GUIDANCE ON PER DIEM EXPENSE REIMBURSEMENTS PAID BY EMPLOYERS IR-2006-175, Nov. 9, 2006</th>
</tr>
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<tbody>
<tr>
<td>WASHINGTON — The Internal Revenue Service today issued guidance emphasizing the need for employers to track the amount of expense reimbursement allowances paid to employees on a per diem basis.</td>
</tr>
<tr>
<td>Revenue Ruling 2006-56 tells employers that if they routinely pay per diem allowances in excess of the federal per diem rates, but do not track the allowances and do not require the employees either to actually substantiate all the expenses or pay back the excess amounts, and do not include the excess amounts in the employee’s income and wages, then the entire amount of the expense allowances is subject to income tax and employment tax.</td>
</tr>
<tr>
<td>Generally, amounts employers pay employees to reimburse them for substantiated business expenses are not subject to income tax or employment tax. For reimbursements for expenses for meals and other incidentals associated with business travel, employees get this exclusion for reimbursements for each day of travel up to the federal per diem rates without having to actually substantiate the amounts of the expenses. However, if an employer pays expense allowances that exceed the federal per diem rates, the excess amounts are subject to income tax and employment tax if they are not repaid to the employer, unless the employee actually substantiates all of the expenses covered by the per diem allowance.</td>
</tr>
</tbody>
</table>

**PAYMENT OF EXPENSES ON BEHALF OF OTHERS for Non-Travel and Travel:** A university employee normally shall not be reimbursed for expenses paid on behalf of another person, except in the case of co-travelers who are sharing a room. Exceptions to this rule, supervised group travel, and spouse and registered domestic partner travel, must be approved in advance of traveling.

**EXCEPTIONS TO NON-REIMBURSABLE EXPENDITURES for Non-Travel and Travel:** For expenditures that are typically non-reimbursable, and arise because of special or unusual circumstances, reimbursement may be granted due to extenuating circumstance. These exceptions must be authorized or approved and documented by the appropriate approving authority. Any request for an exception must document the circumstances and need for the exception. When an exception has been approved, expenses will only be reimbursed to the extent of actual costs incurred, provided such costs are deemed to be ordinary, reasonable, not extravagant, and necessary under the circumstances.
TIPS (gratuity) for Non-Travel and Travel Reimbursements:
Meal tips are reimbursed as part of the meal expense. Proof of payment of tip may be required if the tip amount is not ordinary, not reasonable, extravagant and unnecessary in order to be reimbursed. For instance, if the meal was paid by credit card, a credit card statement may be required to verify tip (gratuity) payment amount or if a meal is paid by check, a copy of the front and back of the check may be required. If unable to substantiate the payment, the tip may not be reimbursed.

The university will reimburse reasonable tips while traveling on official university business, generally up to 20% of the total cost for meal. Do not include tax when calculating percentage paid in tip of the actual meal. Tips over 20% of the total cost for meal will need to be justified, for example extended travel (30 days and longer) or travel outside the U.S. continent and if deemed reasonable, may be reimbursed. Tips for extended travel or travel outside the U. S. continent that are over and above tips reimbursed as part of the per diem are reimbursable if reasonable and incurred while traveling on official state business.

ALCOHOL PURCHASES for Non-Travel and Travel Reimbursements:
Cost of alcohol purchases cannot be reimbursed from the Operating Fund (Student Fees), and usually is not reimbursed by the university, but by the Auxiliary. If the itemized meal receipt cannot be presented, a signed statement saying “no alcohol has been served” or “no alcohol is included in this reimbursement request” should be attached to the form. Also need to specify the place and the date of the purchase.

TRAVEL GUIDELINES, RESTRICTIONS AND LIMITATIONS

A meal is a type of subsistence expense when traveling and includes taxes and tips.

In order to receive a subsistence expense:
- Travel has to be at least 25 miles from headquarters or residence in order to be claimed on a TEC and reimbursed.

If travel is within the Continental United States – 48 contiguous states:
- Submit original itemized receipts with TEC.
- Travelers will be reimbursed for the actual cost of meals up to a daily maximum. The daily limit is reviewed and adjusted periodically by the Chancellor’s Office and is published in the CSU Travel Policy. The itemized receipt for meals while traveling is retained by the Travel Desk. The decision is no longer made by the department as to who retains the original receipt for travel; i.e. the traveler, the Department or the Travel Desk. See ‘Meal Reimbursement Matrix’ to determine if a receipt is required*.

*Different requirements, as provided in the CSU Travel Policy, will be applied to reimbursement of travel lasting less than 24 hours, periods beyond 30 days within the continental U.S., travel to Alaska, Hawaii, and the U.S. Possessions, and international travel.

Personal Travel Restrictions:
Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the university unless otherwise noted in the CSU Travel Policy. If personal travel is permissible, the travel (date of trip needs to include personal travel) needs to be pre-approved on a RAT (Request for Approval of Travel). TEC should only include business-related travel. BTA (Business Travel
Account) charges can include personal travel for car rental or air fare. The traveler needs to provide calculations of the business portion of cost from personal portion, and attach these to the TEC. Meals will not be reimbursed while on personal travel.

PERSONAL TRAVEL COMBINED WITH UNIVERSITY BUSINESS TRAVEL:
Any altering of business-related travel for personal convenience is permitted as long as there is no additional cost to the State or loss of productivity.

Generally, there are two types of altering of business-related travel for personal convenience:
1. utilizing a different method of transportation; and
2. extending travel for personal reasons.

When a different method of transportation is used for personal reasons, such as driving instead of flying, the CSU will pay the lesser cost of the two methods. If the alternate method is used and requires additional time, the staff member must use his/her own personal time. Any resulting excess travel time will not be considered work time, and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

When travel on state business is extended for personal reasons, the CSU will only reimburse the staff member for expenses during the time he/she would have been required to travel were the trip not extended for personal reasons.

Recap – Travel interrupted for other than university business:
- Needs to be preapproved by Approving Authority
- Explanation for reason for interrupted travel needs to be attached to the RAT
- Attach direct cost calculations and support
- Any resulting additional cost shall be borne by the traveler
- The university will only reimburse for actual expenses if traveled direct and uninterrupted
- Any resulting excess travel time will not be considered work time.

Government and Corporate Travel Cards use for Travel Meals:
Under procedures established by campuses, government and corporate travel cards (CO dictates the plan that the Campus uses) may be issued to employees who travel on official university business. Any traveler issued such a card is strongly encouraged to use the card to pay for all expenses related to official university business travel, including meals, except where the card is not accepted. See CSU Travel Policy for more information about the Corporate Travel Card.

Sponsorship of Non-University Entity:
When a university employee travels under the sponsorship of a non-university entity, travel expenses, including advances, prepayments, or billings, shall not be charged to university accounts or billed to the university. Airline tickets must be obtained from the sponsor. A RAT needs to be completed and pre-approved because the employee needs permission to be away from the work place, and to travel on university time, although someone else is paying for the trip. Also the RAT insures that there is adequate insurance coverage while traveling.

Hospitality while on Travel:
Expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with Executive Order 761 Hospitality, Payment or Reimbursement of Expenses and CSU Policy on Hospitality Expenditures. See Hospitality Section.
Travel - Reportable and Taxable Reimbursement:
University reimbursement of an employee’s over-night travel expense shall not result in additional taxable income to an employee.

Reimbursed expenses are considered by the IRS to be taxable income to the traveler (employee and non-employee) being reimbursed under the following conditions:

- Eligible meals reimbursed for a single day travel
- Meals reimbursed in excess of published federal rates without appropriate documentation (See ‘Meal Per Diem for Travel Only’ section for more details)
- Expenses for travel in excess of one year (See ‘Meal Types Detailed; Travel-In Excess of 1 Year …’ section for more details)
- Unsubstantiated meal reimbursement, i.e. missing or lost original receipt which cannot be substantiated with a copy of the receipt, canceled check, or credit card statement.

See ‘Types of Reimbursement and Request Forms’ section below for more travel requirements.

**Types of Reimbursements and Request Forms**

There are four (4) types of reimbursement and three (3) different types of reimbursement forms:

A. Petty Cash (form name is Personal Reimbursement and Petty Cash**)
B. Personal Reimbursement (form name is Personal Reimbursement and Petty Cash**)
C. Travel (form name is Travel Expense Claim [TEC]; employee, non-employee or student reimbursements)
D. Direct Payment (“Payment Request Form” or approved invoice used for non-employee reimbursement)

**Employee reimbursements only**

Each type of meal reimbursement has different limitations, requirements, and must be authorized from an appropriate administrator within the organization as determined by the organization’s identified delegation of authority.

The type of reimbursement request form to be used is dependent on the type of meal, and whether reimbursing an employee or non-employee, for either non-travel meal expense or travel meal expense.

Following are the requirements and limitations for each type of meal reimbursement.

**Meal Reimbursements Requirements & Limitations**

A. Petty Cash (Non-Travel Only)

Petty cash is used to reimburse an individual that is associated with the University of CSUMB (Faculty, Staff, Student, etc.) for qualifying and pre-approved purchases that the individual has already made on behalf of CSUMB and was unable to make the purchase with a Procurement card. Do not use this form for payment of personal services.
The Petty Cash reimbursement has to be equal to or less than $50.00 (not including sales tax) and is processed by the Petty Cash Custodian.

**Reimbursement Form Used:** Personal Reimbursement and Petty Cash Form

**Completion and Document Requirements of ‘Personal Reimbursement and Petty Cash’ Form:**
1. Requisitioner’s name and contact information. The requisitioner has to be the person who made the purchase for which reimbursement is being requested.
2. Original receipt (itemized) attached if items to be refunded are allowable.
3. Detailed description of the use of funds – must be business related and benefit the university. If activity related, note the purpose of the activity and provide a list of attendees.
4. Identify if non-travel meal was breakfast, lunch or dinner, and the type of meal, i.e. Business Meal.
5. Receipts total to or exceed the dollar amount requested to be refunded.
6. Chartfield is verified to be correct and complete.
7. Approving authority and required signatures are in place.
8. Form is completed entirely and is legible.
9. Supporting documentation such as a registration form and event flyer should be attached when applicable, stating date, time and place of the event.
10. If related to travel and approved by the travel coordinator, include a copy of the travel claim. Travel claim should only be for mileage $10 and under. Make certain this payment is not duplicated through travel.
11. Entertainment expenses are not usually reimbursed. Highly restricted; contact Accounts Payable for exceptions.

See ‘Meal Guidelines and Responsibilities’ section for the responsibilities of the Requisitioner (Individual), Approving Authority, Departmental Travel Arranger Responsibilities and the processor of the Accounting Department.

Need to adhere to the receipt requirements, meal provided as part of an event restrictions, tip limitations and alcohol restrictions outlined in ‘Meal Allowance and Meal Per Diem Rates and Requirements’ section above, as well as any other requirements, limitation and restrictions stated within.

**B. PERSONAL REIMBURSEMENT (NON-TRAVEL ONLY)**

Personal reimbursement is used to reimburse an individual that is associated with the University of CSUMB (Faculty, Staff, Student, etc.) for qualifying and pre-approved purchases that the individual has already made on behalf of CSUMB and was unable to make the purchase with a Procurement card.

Purchases of $50.00 and less will be reimbursed by the Petty Cash Custodian and not Accounts Payable, unless an exception is approved by the Accounting Manager. See ‘Section A. Petty Cash’ above on processing reimbursements of $50.00 and less.

**Reimbursement Form Used:** Personal Reimbursement and Petty Cash Form
Restricted expenses:
Do not use this form for reimbursement of:
1. Travel & entertainment (exception mileage $10 and under)
2. Food or meals (without justification and without noting the type of meal, i.e. business meal)
3. Items that appear personal (without justification)

Completion and Document Requirements of ‘Personal Reimbursement and Petty Cash’ Form: Same as Section A. PETTY CASH above.

See ‘Meal Guidelines and Responsibilities’ Section for the responsibilities of the Requisitioner (Individual), Approving Authority, Departmental Travel Arranger and the processor of the Accounting Department.

Need to adhere to the receipt requirements, meal provided as part of an event restrictions, tip limitations and alcohol restrictions outlined in ‘Meal Allowance and Meal Per Diem Rates and Requirements’ section above, as well as any other requirements, limitation and restrictions stated within.

C. TRAVEL
Travel has to be at least 25 miles from headquarters or residence to be reimbursed. An official university business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or normal work location, whichever occurs first.

The reimbursement of daily meals for travel within the continental United States will be based on actual amounts incurred, subject to the daily maximum reimbursement cap. Expenditures above the cap are the responsibility of the traveler unless a documented exception is approved.

There are restrictions on reimbursing meals for Travel of Less Than 12 Hours and Travel of Less Than 24 Hours. See these sections detailed under ‘Meal Types Detailed’ for the restrictions.

Travel expense reimbursements will be paid directly to the traveler who has incurred expenses while on pre-approved university business travel.

Reimbursement Form Used: Travel Expense Claim (TEC) form

This TEC shall be used to account for all travel advances and expenses incurred in connection with official university travel. When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due, less what has been advanced.
Traveler’s Responsibilities:

- Providing the business purpose and inclusive dates of each trip
- Certify he/she:
  - Received authorization to travel
  - Traveled on official university business
  - Actually spent the amount for listed expenses (acquire original itemized receipts unless Per Diem Meal)
  - Has verified that the amount due is accurate
  - Has not and will not seek reimbursement for a duplicate claim or from any other source
- Returning to the university, within 30 days, any reimbursement or payment issued by the university which subsequently results in a refund to the individual.
- Return cash advance to the university for travel that was not used to cover the cost of the trip. See CSU Travel Policy for more guidelines on Cash Advances.
- Return cash advance to the university for a trip that was cancelled.

Substantiation of Expense: Original, itemized receipt submitted on TEC form to Travel Desk.

See ‘Travel Guidelines, Restrictions and Limitation’ section for more information on Travel. Reference the CSUMB Travel Procedure Handbook for a complete listing of what should be included when submitting a TEC.

Meal Allowance: See Meal Allowance and Meal Per Diem Rates and Requirements-Section I-Meal Allowance’ for more on meal allowance.

Reporting Period: The TEC must be submitted for Departmental signature, and received at the Travel Desk within 30 days of the end of a trip unless there is recurrent local travel, in which case Claims may be aggregated and submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the campus Travel Desk.

See ‘Meal Guidelines and Responsibilities’ Section for the responsibilities of the Requisitioner (Individual), Approving Authority, Departmental Travel Arranger and the processor of the Accounting Department.

Need to adhere to the receipt requirements, meal provided as part of an event restrictions, tip limitations and alcohol restrictions outlined in ‘Meal Allowance and Meal Per Diem Rates and Requirements’ section above, as well as any other requirements, limitations and restrictions stated within.
D. DIRECT PAYMENT (NON-TRAVEL ONLY)

Reimbursement Form Used: Payment Request Form

The Direct Payment process is for expediting payments. Direct Payment is an approved method to obtain payment to a vendor (i.e. non-employee or company) for items purchased directly, when a purchase order in advance is not required. Payments and reimbursements may be processed through the Direct Payment process when there is no existing requirement and no "added value" to obtaining a purchase order, or if it does not fall under the CSU Policy guidelines for contracting and Procurement as requiring a purchase order. Some direct pay criteria include purchases that are not subject to bid requirements, do not require the expertise of the Procurement Staff and do not require special reviews and special processing.

Direct Payment -Steps on Processing and Document Requirements:

- A completed ‘Vendor Data Record' (Form STD. 204) must be on file in Procurement prior to submitting the Direct Payment Request to Accounts Payable.
- Each Direct Payment Request must have an authorizing signature on file with Accounts Payable (Signature Authorization form available on the Accounting website). Any Direct Payment Request without a proper signature will be returned to the department.
- Follow ‘Payment Matrix.’ See http://bss.csumb.edu/site/x22652.xml.
- Attach original invoice to the ‘Payment Request Form.’
- Attached original itemized receipts for expenses to be reimbursed.
- Identify if meal was breakfast, lunch or dinner, and the type of meal, i.e. Business Meal.
- Supporting documentation such as registration form and event flyer should be attached, when applicable, stating date, time and place of the event.
- Do not use for reimbursing Travel expenses.
- Entertainment expenses are not usually reimbursed. Highly restricted; contact AP for exceptions.

See ‘Meal Guidelines and Responsibilities’ Section for the responsibilities of the Requisitioner (Individual), Approving Authority, Departmental Travel Arranger Responsibilities and the processor of the Accounting Department.

Need to adhere to the receipt requirements, meal provided as part of an event restrictions, tip limitations and alcohol restrictions outlined in ‘Meal Allowance and Meal Per Diem Rates and Requirements’ section above, as well as any other requirements, limitation and restrictions stated within.
## PART 2

### MEAL TYPES OVERVIEW

See attached ‘Meal Reimbursement Matrix’ for quick reference.

At CSUMB we have categorized 30 different types of meals as follows:

**NON-TRAVEL MEALS:**
1. Accreditation Team Meals (non-employees)
2. Appointees Meals to the Advisory Committee (employees)
3. Business Meals (employees)
4. Executive Entertainment Meal Allowance (employees; must follow HR98-07)
5. Group Meals (not athletics; employees)
6. Hospitality (follow EO #761)
7. Overtime Meals (employees)
8. Recruitment or Candidate Meals, non-Academic Affairs (employees)
9. Recruitment or Candidate Meals, Academic Affairs (employees)

**TRAVEL MEALS:**
10. **Travel** – Visiting Academic Appointees Meals (employee full time for a temporary basis)
11. **Travel** - Athletic Team Meals (student athletes and spouse or registered domestic partner of athletic director; also follows NCAA and CCAA Guidelines, and CSU Athletic Operations Policy Manual)*
12. **Travel** – Recruitment or Candidate Meals (non-employees)
13. **Travel** - Special Consultant Meals (requires a Special Consultant Agreement with employees through HR)*
14. **Travel** – Student Meals (non-employees; non-athletic; degree related educational travel)*
15. **Travel** – Spouse or Registered Domestic Partner Meals (non-employees)*
16. **Travel** – Temporary Assignment Meals (employees)*
17. Non-University **Travelers** - Contractual Meals (i.e. independent contractors, etc.; non-employees)
18. **Travel** – 24 hours or less (no over-night stay; employees).*
19. **Travel** – 12 hours or less (over-night stay; cannot claim lunch – employees)*
20. **Travel** – 24 hours or less (over-night stay; employees)*
21. **Travel** – Greater than 24 hours but less than 30 days within the continental U.S. (employees)*
22. **Travel** – 30 days or more within the continental U.S. (employees)*
23. **Travel** – Alaska, Hawaii and U.S. Possessions less than 30 days (employees)*
24. **Travel** – International Travel; outside the continental U.S. less than 30 days (employees)*
25. **Travel** – Alaska, Hawaii and U.S. Possessions 30 days and more (employees)*
26. **Travel** – International Travel; outside the continental U.S. 30 days and more (employees)*
27. **Travel** – In excess of 1 year (Indefinite Travel) for Domestic and International travel (employees)*
28. **Travel** – Group Meals (include Athletics non-student meals, employee or non-employee Group Leader)*
29. **Travel** – Volunteer Meals (employees; i.e. Adjunct Research Faculty Volunteer)
30. **Travel** – Witness Meals (non-employees)
*Event agenda required*, if attending a conference, etc., to be attached to the reimbursement request form, for listing of meals provided at the event. If a meal is included as part of the registration costs, then the meal cannot be claimed (duplicate charge to university).

**Forego provided event meal:**
If the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the travel claim. A written explanation, supporting documentation and original itemized receipt are required when foregoing a provided meal.

=====================================================================

**SEE MEAL REIMBURSEMENT MATRIX FOR QUICK REFERENCE**
INSERT MEAL REIMBURSEMENT MATRIX
AVAILABLE ON TRAVEL WEBSITE
http://finance.csumb.edu/policies
PART 2 CONTINUED

MEAL TYPES DETAILED

1. ACCREDITATION TEAM MEALS (NON-EMPLOYEES; NON-TRAVEL)

   Reimbursement Form: Payment Request Form; state on the reimbursement form that this is an ‘Accreditation Meal’.

   Business Unit: MB000

   Meal Receipt: Required

   Meal Reimbursement Amount: For the amount of the receipt; in order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant, and necessary to conduct official university business.

   Accreditation Purpose and Definition:
   In the United States, accreditation was established to ensure a basic level of educational quality. The purpose of accreditation is to evaluate educational institutions and programs using peer evaluators. Accreditation is defined as a process an institution of postsecondary education undertakes to evaluate its educational activities, in whole or in part, and seeks independent judgment to confirm that it substantially achieves its objectives and is generally equal in quality to comparable institutions or specialized units.

   CSUMB is accredited by WASC, Western Association of Schools and Colleges, which is one of six regional accrediting agencies in the United States. The team is usually composed of professionals from other institutions of higher learning.

   The university may be required to reimburse members of the accreditation team for meal expenses.

   Taxable and Reportable Reimbursement: NO

2. APPOINTEES MEALS TO THE ADVISORY COMMITTEE (EMPLOYEES; NON-TRAVEL)

   Reimbursement Form: Personal Reimbursement and Petty Cash Form; state on the reimbursement form that this is for an ‘Appointees Meal.’

   Business Unit: MB001

   Meal Receipt: Required

   Meal Reimbursement Amount: Actual amount paid and substantiated, not to exceed non-travel maximum allowance per individual*
Meal Maximum Allowance per appointee:

Effective until 3/31/2011:

- $10.00  breakfast
- $15.00  lunch
- $25.00  dinner
- $50.00  maximum total per 24 hours**

Effective 4/1/2011:

- $10.00  breakfast
- $20.00  lunch
- $25.00  dinner
- $55.00  maximum total per 24 hours**

**The allowances stated above include tax and tip.

Members of duly constituted advisory committees may be reimbursed for actual meal expenses up to the maximum allowance when attending committee meetings.

*If exceed maximum allowance then required to provide a reasonable written justification. Attach justification to ‘Personal Reimbursement and Petty Cash’ form for approval of exception by Approving Authority, and for review by the Accounting Department.

Reportable and Taxable Reimbursement:  NO

See Meal Type Item #10 for Visiting Academic Appointees Meals.

3. BUSINESS MEALS (EMPLOYEES; NON-TRAVEL)

Reimbursement Form: Personal Reimbursement and Petty Cash Form; state on the reimbursement form that this is for a ‘Business Meal.’

Business Unit:  MB001

Meal Receipt:  Required

Meal Reimbursement Amount: Actual amount paid and substantiated, not to exceed non-travel maximum allowance per individual*

Meal Substantiation:  Requires that the document attached to the Personal Reimbursement and Petty Cash Form includes:

- A detailed description of the services performed
- The number of attendees (a signed list of attendees is preferred)
- If the meal was for breakfast, lunch or dinner
- State what was discussed at the meeting (i.e. attach agenda)
Meal Maximum Allowance:
When it is necessary for employees to conduct official university business during a meal, and the meeting could not be held during the course of normal business hours, then the employee may be reimbursed for actual meal expenses substantiated by an original itemized receipt up to the maximums listed below:

Meal Maximum Allowance per individual:
Effective until 3/31/2011:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>breakfast</td>
<td>$10.00</td>
</tr>
<tr>
<td>lunch</td>
<td>$15.00</td>
</tr>
<tr>
<td>dinner</td>
<td>$25.00</td>
</tr>
<tr>
<td>total</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

**The allowances stated above include tax and tip.

Effective 4/1/2011:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>breakfast</td>
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</tr>
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</tr>
<tr>
<td>dinner</td>
<td>$25.00</td>
</tr>
<tr>
<td>total</td>
<td>$55.00</td>
</tr>
</tbody>
</table>

**The allowances stated above include tax and tip.

Business Meal Description, Restrictions and Requirements:
In order to claim reimbursement for a business-related meal, the circumstances surrounding the meal must be beyond the control of the employee and it must be impractical to complete the business during normal working hours. Employee provides written justification on the Personal Reimbursement and Petty Cash Form for the business meal.

Employees may not claim reimbursement for a business-related meal if they are also claiming a reimbursement of a meal for travel.

When meetings of an administrative nature are held that are directly concerned with the welfare of the university, the cost of meals or light refreshments may be reimbursed. Where meals are involved, they must be a necessary and integral part of the business meeting, not a matter of personal convenience (e.g. the cost of meals for employees from the same work locations may be reimbursed by the university if a working lunch is included as part of a scheduled meeting). Meetings should take place over an extended period of time and the agenda should include a working meal to satisfy the requirement that the meal is part of a business function. If the conduct of business is incidental to a meal, reimbursement for meal expenses is prohibited. Reimbursement will not be allowed when two or more employees from the same work location choose to go to lunch together to continue their business as an incidental part of the meal, when the meeting could have been scheduled during regular work hours.

The intent of this guideline is to allow reimbursement of employees for meal expenses in the limited number of instances where they are required to incur such expenses in connection with the conduct of official university business.

*If exceeding the maximum allowance then a reasonable written justification is required. Attach justification to ‘Personal Reimbursement and Petty Cash’ form for approval of exception by Approving Authority, and for review by the Accounting Department.
Reportable and Taxable Reimbursement: NO

4. EXECUTIVE ENTERTAINMENT MEAL ALLOWANCE ACCOUNTABLE PLAN (EMPLOYEES; NON-TRAVEL); Policy HR 98-07

Reimbursement Form: Personal Reimbursement and Petty Cash Form; state on the reimbursement form that this is for an ‘Executive Entertainment Meal Allowance.’

Business Unit: MB001

Meal Receipt: Required

Meal Reimbursement Amount: For the amount of the receipt and the expense is substantiated. Meal expense needs to be ordinary, reasonable, not extravagant and necessary to conduct official university business. See more on restrictions below.

Meal Substantiation: State the business purpose of the meal. Also the time and place of the meal. Attach to reimbursement form the meeting agenda, list of attendees, etc.

Chartstring to be used: MB500 660828 1051

Entertainment Allowance Description, Restrictions and Requirements:
Campus presidents receive an entertainment allowance from the state’s general fund to defray entertainment costs incurred in the course of conducting official business and institutional development activities. Additionally, funds are also available from the state general fund for community relations expenses. Executives in the Office of the Chancellor have access to funds for community related expenses. Campus foundations may supplement general fund entertainment allowances and community relations activities.

Reimbursements of this nature must have a business connection and be substantiated as follows:

i) Business Connection: Entertainment allowance expenses must be for tax deductible, ordinary and necessary business expenses directly related to or associated with the active university’s business. Other expenses are also covered wherein the executive need not show that expenses are directly related to or associated with the university’s business. These exceptions are addressed in IRS Publication 463 and commerce Clearing House information.

ii) Substantiation: Executives must substantiate the amount, time, place and business purpose of the entertainment expenses when submitting a reimbursement request. Documentary evidence includes receipts, canceled check, bill, meeting agenda, etc., for all entertainment expenses allowance amounts received.
Reportable and Taxable Reimbursement: NO

The IRS 50% tax deduction limit on meal and entertainment expenses does not apply to reimbursements paid under an accountable plan. Failure to meet the criteria above results in taxable and reportable compensation on the W-2. See CSU HR 98-07, and other applicable policies and tax requirements.

5. GROUP MEALS (NOT ATHLETICS; EMPLOYEES; NON-TRAVEL) See Meal Type Item #28 for Group Travel Meals, and #11 for Athletic Team Travel Meals.

Reimbursement Form: Personal Reimbursement and Petty Cash Form. State on the reimbursement form that this is for a ‘Group Meal.’

Business Unit: MB001

Payment to restaurant or caterers by PO or Direct Payment (invoice) cannot be claimed for reimbursement on a Personal Reimbursement by an employee.

Meal Receipt: Required with list of names of attendees (a signed list by attendees preferred) and amount per attendee paying for.

Meal Reimbursement Amount: For the amount of the receipt or invoice. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business.

Group Meal Description, Restrictions and Requirements:
The university may negotiate agreements with restaurants, hotels, and similar establishments to furnish meals to a group or groups of the university when it is to the university’s advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the university.

Reimbursement of such expenses may be claimed by:
- **Group leaders** who pay all or part of the group’s expenses may be reimbursed by submitting a Personal Reimbursement for the *actual* expenses incurred. The claim must be accompanied by the vendor’s itemization invoice/receipt showing payment in full with other pertinent supporting documentation, such as a list of names group leader is requesting reimbursement for (a signed list by attendees is preferred) and the amount claiming for each individual, etc.
- **Members of a group** who have some portion of their meal expenses paid by the group leader may claim reimbursement for the remainder of their meal expenses but need to state that the group leader is paying portion and for how much. Need to provide the name of the group leader for cross referencing.

Taxable and Reportable Reimbursement: NO

Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.
6. **HOSPITALITY (NON-TRAVEL; follow Executive Order #761)**

**Reimbursement Form:** Personal Reimbursement and Petty Cash Form; state on the reimbursement form that this is a ‘Hospitality Reimbursement.’

**Business Unit:** MB001 if employee is being reimbursed, otherwise MB000.

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the amount of the receipt or invoice. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business.

**Chartstring to be used:** Account # 660828

**Hospitality Description, Restriction and Requirement** – See Attachment EO 761 for more details. Reimbursements of business food expenses must be directly related to, or associated with, the active conduct of official university business. When a university employee acts as an official host, the occasion must, in the best judgment of the approving authority, serve a clear university business purpose, with no personal benefit derived by the official host or other university employees. In addition, the expenditure of funds for food should be cost effective and in accordance with the best use of public funds.

Funds may be used for activities that promote the university to the public as well as activities that may engender financial or other support to the university. The funds allow university officials to host guests such as student groups, community members, individuals, and organizations that are interested in supporting the university.

When determining whether a food expense is appropriate, the approving authority must evaluate these:
- Importance of the event in terms of the costs that will be incurred
- Benefits to be derived from such an expense
- Availability of funds
- Alternatives that would be equally effective in accomplishing the desired objectives

Following are examples of situations that meet these criteria:
- **Host to Official Guests**
  When the university is host to official guests, including visitors from other universities, members of the community, or university employees visiting from another work location, the cost of meals or light refreshments may be reimbursed. In addition, such costs may be reimbursed for prospective appointees or students for positions requiring specialized training and/or experience of a professional, technical, or administrative nature.

- **Meetings of a Learned Society or Organization**
  When the university is the host or sponsor of a meeting of a learned society or organization, the cost of meals or light refreshments may be reimbursed.

**Reportable and Taxable Reimbursement:** **Reimbursement:** NO

Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.
7. **OVERTIME MEALS (EMPLOYEES; NON-TRAVEL; follow SAM0728; DPA Regulations, Bargaining Agreement Labor Relations Article # 28)**

**Reimbursement Form:** Personal Reimbursement and Petty Cash Form; state on the reimbursement form that this is an 'Overtime Meal.'

**Business Unit:** MB001

**Meal Receipt:** Required

**Meal Reimbursement Amount:** _Actual_ amount paid and substantiated, _not_ to exceed non-travel maximum allowance for lunch.

**Meal Reimbursement Substantiation:** Manager of employee needs to attach an explanation why the employee is eligible for the overtime meal(s) and must to meet the overtime regulations, etc. in order to be reimbursed.

**Meal Maximum Allowance per individual:**

*Effective until 3/31/2011:*

$ 15.00     lunch**

*Effective 4/1/2011:*

$ 20.00     lunch**

**The allowances stated above include tax and tip.

**Overtime Meals Description, Restrictions and Requirements:**

When any employee is required to work overtime (OT), the employee may receive an overtime meal allowance for actual expenses, supported by a voucher/receipt, _not_ to exceed the maximum allowable reimbursement for lunch. To be eligible for this allowance, the employee must be required to report to work at least two hours prior to or be required to remain at least two hours past the regularly scheduled work day and cannot be expected to return home for a meal.

If the employee is required to work for a more extended period of time, the employee may be reimbursed for _actual_ meal expenses for each additional six-hour period _not_ to exceed the maximum allowable reimbursement for lunch, and cannot be expected to return home for a meal. No more than three overtime meal allowances may be claimed during any 24-hour period. The time taken to consume the overtime meal will _not_ be included in the computation of overtime for the purpose of this allowance.

Campuses that operate facilities for feeding employees and official guests may instead furnish an official guest meal to employees. Campuses shall maintain a record of all guest meals (OT Meals) furnished for this purpose. Employees may _not_ claim reimbursement for an overtime meal if provided a guest meal.

An employee shall _not_ be required to interrupt his/her work to consume his/her overtime meal. Overtime meals may be taken before, after or during the overtime period. This provision shall _not_ apply to employees receiving a per diem rate.
Reportable and Taxable Reimbursement: YES
All overtime meal compensation is taxable and reportable income.

8. RECRUITMENT OR CANDIDATE MEALS; NON-ACADEMIC AFFAIRS (EMPLOYEES; NON-TRAVEL)

Reimbursement Form: Personal Reimbursement and Petty Cash Form by employees (Recruiters). State on the reimbursement form that this is for ‘Recruitment Meals.’ See ‘Candidate Requesting Reimbursement for Meal’ section below for candidate instructions on how to request reimbursement.

Business Unit: MB000 if it is the candidate being reimbursed, and MB001 if it is the recruiter being reimbursed.

Meal Receipt: Required

Meal Reimbursement Amount: For the actual amount paid and substantiated, not to exceed non-travel maximum allowance per individual*

Meal Substantiation: State the business purpose of the meal and list the names of the attendees on the meal reimbursement.

Meal Maximum Allowance per individual:
Effective until 3/31/2011:
$ 10.00 breakfast
$ 15.00 lunch
$ 25.00 dinner
$50.00 maximum total per 24 hours**

Effective 4/1/2011:
$ 10.00 breakfast
$ 20.00 lunch
$ 25.00 dinner
$55.00 maximum total per 24 hours**

**The allowances stated above include tax and tip.

Recruitment or Candidate Meals (Non-Academic Affairs) Description, Restrictions and Requirements:

CANDIDATE Requesting Reimbursement for Meal:
Candidate meal reimbursement that did not require travel more than 25 miles from home to be interviewed. See Meal Type #12-Travel-Recruitment or Candidate Meals (non-employees) for travel more than 25 miles from home. Candidates will not be reimbursed for their meals without original itemized receipts. Candidates will be reimbursed up to the non-travel meal allowances listed above. Candidates are reimbursed via Direct Payment and must state it is for a ‘Candidate Meal’. Most of the time candidate meals are paid by a CSUMB employee who takes the
candidate out to eat. The CSUMB employee will then request a Personal Reimbursement for the candidate’s meal, other recruiters’ meals if picked up the tab/bill, as well as their own meal. See ‘Recruiter Requesting Reimbursement for Meal’ section below.

**RECRUITER (CSUMB EMPLOYEE) Requesting Reimbursement for Meal:**
A ‘Personal Reimbursement and Petty Cash’ form must be completed and submitted to Accounts Payable in the Accounting Department. Recruiters will **not** be reimbursed for their meals without original itemized receipts, and will be reimbursed up to the non-travel meal allowance listed above. The reimbursement form must state the business purpose of the meal and the names of the participants (candidate and recruiters). If one recruiter paid for all or part of the other recruiters’ meals and meal of the candidate, in order to be reimbursed he/she must provide the names of these individuals and the amount requesting for each. Reimbursement is for the **actual** expense, **not** to exceed the maximum allowed per meal. The same allowances apply to the candidate’s meal if it is paid by a Recruiter. If claiming a partial reimbursement, then recruiters in the party can claim the portion they paid for, **not** exceeding the **actual** cost of the meal and maximum allowed per meal (accumulate the portion paid by the Recruiter and Candidate, should **not** exceed cap). Each needs to state who paid the other part of the meal and for how much.

*If exceeding the maximum allowance then a reasonable written justification is required. Attach justification to Personal Reimbursement (recruiter) for approval of exception by Approving Authority, and for review by the Accounting Department.

**Reportable and Taxable Reimbursement:**  NO

9. **RECRUITMENT OR CANDIDATE MEALS; ACADEMIC AFFAIRS (EMPLOYEES; NON-TRAVEL)**

**Reimbursement Form:** Academic Affairs Personal Reimbursement and Petty Cash Form. State on the reimbursement form that this is for ‘AA Recruitment Meals.’ See ‘Candidate Requesting Reimbursement for Meal’ section below for candidate instructions on how to request reimbursement.

**Business Unit:** MB000 if it is the candidate being reimbursed, and MB001 if it is the recruiter being reimbursed.

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the **actual** amount paid and substantiated, **not** to exceed non-travel maximum allowance per individual.

**Meal Substantiation:** State the business purpose of the meal and list the names of the attendees on the meal reimbursement.

**Meal Maximum Allowance per Candidate – Recruiters only reimbursed for 2 meals (lunch and dinner) per candidate:**
Effective until 3/31/2011:

- $10.00 for breakfast
- $15.00 for lunch
- $25.00 for dinner
- $50.00 maximum total per 24 hours**

Effective 4/1/2011:

- $10.00 for breakfast
- $20.00 for lunch
- $25.00 for dinner
- $55.00 maximum total per 24 hours**

**The allowances stated above include tax and tip.

Recruitment or Candidate Meals (Academic Affairs) Description, Restrictions and Requirements:

CANDIDATE Requesting Reimbursement for Meal:
Candidate meal reimbursement that did not require travel more than 25 miles from home to be interviewed. See Meal Type #12-Travel-Recruitment or Candidate Meals (non-employees) for travel more than 25 miles from home. Candidates will not be reimbursed for their meals without original itemized receipts. Candidates will be reimbursed up to the non-travel meal allowances listed above. Candidates are reimbursed via Direct Payment and must state it is for a ‘Candidate Meal’. Most of the time, candidate meals are paid by a CSUMB employee who takes the candidate out to eat. The CSUMB employee will then request a Personal Reimbursement for the candidate’s meal, other recruiters’ meals if he/she picked up the tab/bill, as well as their own meal. See ‘Recruiter Requesting Reimbursement for Meal’ section below.

RECRUITER (CSUMB EMPLOYEE) Requesting Reimbursement for Meal:
CSUMB employees who incur search related expenses (i.e. having a meal with the candidate) are required to submit an Academic Affairs Personal Reimbursement and Petty Cash Form. The reimbursement form must state the business purpose of the meal and the names of the participants (candidate and recruiters). Proof of actual expenditures (i.e. copy of the restaurant check indicating what was served; a credit card slip is not sufficient unless itemized [see ‘Electronic Receipt’ section]) must be submitted for reimbursement. Search committee members are reimbursed up to the state allowable amount for employee, even if the expense incurred was higher. The same allowances apply to the candidate’s meal if it is paid by a Recruiter. If one individual paid for all or part of the other recruiters’ meals and meal of the candidate, in order to be reimbursed he/she must provide the names of these individuals and the amount requested for each. Reimbursement is for the actual expense, not to exceed the maximum allowed per meal. If claiming a partial reimbursement, then other parties can claim the portion they paid for, not exceeding the actual cost of the meal and maximum allowed per meal (accumulate the portion paid by the Recruiter and Candidate, should not exceed cap). Each needs to state who paid the other part of the meal and for how much.

No more than two CSUMB employees will be reimbursed for having a meal with a candidate. Only 2 meals (lunch, dinner) per candidate will be funded by state funds. Departments should avoid having the same 2 CSUMB employees attending meals with the same candidate. The cost of alcohol will not be reimbursed.
Reportable and Taxable Reimbursement: NO

10. TRAVEL – VISITING ACADEMIC APPOINTEES MEALS (EMPLOYEE, full time for a temporary basis)

Reimbursement Form: TEC; State on the TEC that this is for a ‘Visiting Academic Appointee.’

Business Unit: MB001

Meal Receipt: Required

Meal Reimbursement Amount: For the actual amount paid and substantiated, not to exceed travel maximum allowance per individual*

Until 3/31/2011:
Maximum Meal Allowance for Travel per Traveler:
- $ 10.00  breakfast
- $ 15.00  lunch
- $ 25.00  dinner
- $50.00 maximum total per 24 hours**

Effective 4/1/2011:
Maximum Meal Allowance for Travel per Traveler:
$55.00 maximum total per 24 hours**
Only reimbursed for the amount of the daily meal receipt(s) not to exceed $55/24 hrs.

**The allowances stated above include tax and tip.

Visiting Academic Appointees Travel Description, Restrictions and Requirements:
An academic appointee with a Visiting title who is employed full-time for a temporary basis may be reimbursed for travel and related expenses incurred by reason of his/her appointment.

After completion of the term of appointment, reimbursement may be made for return travel to the point of origin or another destination, whichever is shorter.

*If exceeding the maximum allowance then a reasonable written justification is required. Attach justification to Academic Affairs Personal Reimbursement for approval of exception by Approving Authority and for review by the Accounting Department.

Reportable and Taxable Reimbursement: NO

See Meal Type-Appointees Meals of the Advisory Committee.
11. TRAVEL – ATHLETIC TEAM MEALS (A. STUDENT ATHLETES & B. SPOUSE OR REGISTERED DOMESTIC PARTNER OF AN ATHLETIC DIRECTOR)

For non-student athletic travelers beside Athletic Director Spouse/Domestic Partner, i.e. Employees, medical staff, volunteers and independent contractors, follow Meal Type # 28 – Group Meals Guidelines.

A. STUDENT ATHLETES

Reimbursement Form: TEC submitted by head coach or assistant coach for the student athletes.

Business Unit: MB001 if reimbursing the coach or the assistant coach. MB000 if reimbursing student athlete directly.

Meal Receipt: Required for all reimbursement except when providing a meal allowance to student athletes.

Receipt of Meal Allowance: Student athletes have to sign for the meal allowance at the time it is being distributed by either the coach or the assistant coach. This ‘receipt of acknowledgement’ has to be attached to the TEC. The claimant will only be reimbursed for the amount distributed in meal allowances that has been signed for by the student athletes.

Meal Reimbursement Amount: For the amount of the receipt or invoice. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business and follows the policies and guidelines below.

Student athletes who participate in off-site events are also subject to NCAA and CCAA rules and regulations governing travel.

CSU Athletics Operations Policy Manual states for Team Travel Meals:

- Snacks are allowable per NCAA rules and may be purchased up to three days in advance of a departure for a trip. Receipt required in order to be reimbursed.
- A pre or post game meal is allowed. In lieu of a pre or post game meal, cash may be provided as an allowance for team members. The amount and timing of the meals are established in the NCAA guidelines.
- Cash distributed to student athletes must be acknowledged in writing by the students at the time of receipt and attached to the TEC filed by the recipient for the cash advance.
- Although not governed by NCAA, group meals may include staff (including medical staff), independent contractors, and volunteers. Cash in lieu of meals is not allowed for these individuals. Follow Meal Type # 28 – Group Meals Guidelines.


Reportable and Taxable Reimbursement: NO
Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.
B. SPOUSE OR REGISTERED DOMESTIC PARTNER OF AN ATHLETIC DIRECTOR:

Reimbursement Form: TEC; state on the TEC that this is for a ‘Spouse’ or state the relationship of other family member to employee traveler.

Business Unit: MB000 (must be separate TEC from the Athletic Director).

Meal Receipt: Required

Meal Reimbursement Amount: For the amount of the receipt or invoice. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business and follows the policies and guidelines below.

Spouse or Other Family Travel Description, Restrictions and Requirements:
Travel by a spouse (or registered domestic partner) who accompanies an athletic director (or assistant director or head coach) to sporting events such as bowl games and tournaments is presumed to have a bona fide university business purpose in situations where the NCAA or potential donors expect that certain high-ranking members of the athletic department, and their spouses or registered domestic partners, will participate in events associated with these athletic activities.

The travel expenses of a spouse or registered domestic partner incurred in the pursuit or such activities may be reimbursed, provided documentation, such as an NCAA event agenda, is provided to substantiate the business purpose of the travel.

Travel expenses incurred by other family members generally do not satisfy the bona fide university business purpose test and therefore are not reimbursable.

Spouse Travel Funding Source:
Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

Reportable and Taxable Reimbursement: NO.
Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.

12. TRAVEL – RECRUITMENT OR CANDIDATE MEALS (NON-EMPLOYEES)

Reimbursement Form: TEC

Meal Receipt: Required

Meal Reimbursement Amount: For the amount of the receipt. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business.

Agreement: Require a written agreement of what will be reimbursed and for how much, prior to commencement of travel.
**Recruiter Meal Reimbursement:**
Some times the Recruiter(s) can take the Candidate out to eat and pay for the meal. The Recruiter can request reimbursement for the expense for themselves, candidate and other recruiters paid for. See Meal Type #8 & #9 for employee allowance rates - Non-Travel Recruitment or Candidate Meals (Employee, Academic & Non-Academic Affairs) for procedures on handling this type of meal reimbursement.

**Candidate Travel Description, Restrictions and Requirements:**
The university may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the university. Authorization from approving authority shall be obtained by Human Resources before any commitment to reimburse travel expenses is made to the prospective employee.

**Spouses and Registered Domestic Partners:**
In addition, at the Executive Vice Chancellor/Chief Financial Officer or President’s discretion, actual travel expenses may be reimbursed for spouses who accompany candidates for faculty or high-level administrative positions, including Manager and Senior Professional positions, on final interviews.

**Funding Source:**
Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

**Reportable and Taxable Reimbursement:** NO
Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated.

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13. **TRAVEL - SPECIAL CONSULTANT MEALS (TRAVEL, requires a Special Consultant Agreement with employee through HR)**

**Reimbursement Form:** TEC; State on TEC that this is for ‘Special Consultant Travel’

**Business Unit:** MB001

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the actual amount paid and substantiated, not to exceed travel maximum allowance per individual*

**Special Consultant Agreement (approval form):** Required must be completed and fully approved with Human Resources prior to the beginning of assignment. Also must complete and maintain appropriate employment paperwork (e.g. I-9 form, appointment letter, Oath of Allegiance form).

**Verification:** Accounts Payable will confirm that the employee is a Special Consultant with Human Resources prior to paying the meal reimbursement request.
Until 3/31/2011:
**Maximum Meal Allowance for Travel per Traveler:**
- $10.00  breakfast
- $15.00  lunch
- $25.00  dinner
- $50.00 maximum total per 24 hours**

Effective 4/1/2011:
**Maximum Meal Allowance for Travel per Traveler:**
$55.00 maximum total per 24 hours**
Only reimbursed for the amount of the daily meal receipt(s) not to exceed $55/24 hrs.

**The allowances stated above include tax and tip.

Special Consultants Meals Description, Restrictions and Requirements:
Special Consultants (i.e., CalState Teach Employees, etc.) perform special assignments of a temporary nature, based on a particular knowledge, ability, or expertise. Special Consultants perform administrative studies, make appropriate recommendations, conduct oral briefings of study results, and prepare written reports. Special Consultants may also work with the personnel of an organization to implement a desired plan of change, providing the necessary coordination, guidance, and training.

Must follow CSUMB HR Guidelines for Assignment and Approval of Non-Faculty Special Consultant Work.

*If exceeding the maximum allowance, a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**Taxable and Reportable Reimbursement:** NO

14. TRAVEL – STUDENT MEALS (NON-EMPLOYEES; non-athletic; degree-related educational travel)

**Reimbursement Form:** TEC; state on the TEC that this is for ‘Student Travel.’

**Business Unit:** MB000

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the actual amount paid and substantiated, not to exceed travel maximum allowance per individual*

**Meal Substantiation:** State the business purpose of the meal and attach supporting documents, i.e. meeting/conference program, to the reimbursement form.
Until 3/31/2011:
**Maximum Meal Allowance for Travel per Traveler:**
- $10.00  breakfast
- $15.00  lunch
- $25.00  dinner
- **$50.00** maximum total per 24 hours**

Effective 4/1/2011:
**Maximum Meal Allowance for Travel per Traveler:**
**$55.00** maximum total per 24 hours**
Only reimbursed for the amount of the daily meal receipt(s) **not** to exceed $55/24 hrs.

**The allowances stated above include tax and tip.**

**Student Travel Description, Restrictions and Requirements:**
A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the university i.e. clubs, etc.

Departments may also reimburse a student for degree-related educational travel expenses, e.g., to attend a conference or visit a field site or laboratory facility.

The business purpose of the travel must be substantiated on the Travel Expense Claim, or other substantiating documentation must be provided, such as a copy of the meeting/conference program. Travel will be considered to have a university business purpose if the travel:
- Directly supports a faculty member’s project or research program, or
- Is an integral part of the student’s degree work, or
- Is required for attendance at student-oriented meetings, student government events, and the like, or
- Enables the student to attend a conference to present research findings for the university or to act in some other capacity on behalf of the university.

If the payment is for a group subsistence expense, see Meal Type Travel-Group Meals.

*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority and for review by the Accounting Department.

**Reportable and Taxable Reimbursement:** NO, **unless** travel funded under a scholarship or fellowship is subject to IRS reporting as set forth in Internal Revenue Code and Regulations. Refer to IRS Publication 970: Tax Benefits for Education.
15. TRAVEL – SPOUSE OR REGISTERED DOMESTIC PARTNER MEALS (NON-EMPLOYEES)

**Reimbursement Form:** TEC; State on the TEC that this is for a ‘Spouse’ or ‘Registered Domestic Partner.’

**Business Unit:** MB000

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the actual amount paid and substantiated, not to exceed travel maximum allowance per individual*

**Meal Substantiation:** Attach documentation to reimbursement form that establishes that the significant other’s presence serves a bona fide business purpose (e.g. an event or meeting agenda, or a letter of invitation requesting that the spouse or registered domestic partner attend the meeting or event).

Until 3/31/2011:

**Maximum Meal Allowance for Travel per Traveler:**
- $10.00 breakfast
- $15.00 lunch
- $25.00 dinner
- $50.00 maximum total per 24 hours**

Effective 4/1/2011:

**Maximum Meal Allowance for Travel per Traveler:** $55.00 maximum total per 24 hours**

Only reimbursed for the amount of the daily meal receipt(s) not to exceed $55/24 hrs.

**The allowances stated above include tax and tip.

**Spouse or Registered Domestic Partner Travel Description, Restrictions and Requirements:**
The travel expenses of a spouse or registered domestic partner who accompanies a university business traveler (e.g., President, Vice President, Principal Officer of the Trustees, or other employee as approved by the Chancellor or President) are reimbursable under these guidelines, provided it can be established that the significant other’s presence serves a bona fide university business purpose. A spouse or domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event.

Generally, protocol or tradition dictates when the participation of a high-level official’s spouse or domestic partner is required at official university functions, such as alumni gatherings, fundraising or ceremonial activities, certain athletic events (see Athletic Travel Section), and community events.
**Funding Source:**
Spouse or registered domestic partner travel expenses may not be charged to state funds. Only contract and grant funds be used to reimburse spouse or registered domestic partner travel if the special provisions of the contract or grant are satisfied. Various non-state funds controlled by the university may be used to fund spouse or registered domestic partner travel, but only with the restrictions, if any, governing the use of the fund and within the policy set forth in these guidelines.

Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**Reportable and Taxable Reimbursement:** NO
Under the IRS regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that his/her presence serves a bona fide business purpose.

If a spouse or registered domestic partner has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expense is taxable to the employee and therefore may not be reimbursed under this policy.

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### 16. TRAVEL – TEMPORARY ASSIGNMENT MEALS (EMPLOYEE i.e. Adjunct Research Faculty)

**Reimbursement Form:** TEC

**Business Unit:** MB001

**Meal Reimbursement Receipt and Amount:** Subject to the reporting and substantiation rules outlined for travel based on the length of the travel and destination, etc.

**Follow the travel procedures and regulations for the type of travel that pertains:**

18. Travel - 24 hours or less within the Continental U.S. (No Over-night Stay; Employees)
19. Travel – 12 hours or less within the Continental U.S. (Over-night Stay; Employees)
20. Travel - 24 hours or less within the Continental U.S. (Over-night Stay; Employees)
21. Travel - Greater than 24 hours, but Less than 30 days within the Continental U.S. (Employees)
22. Travel – 30 days or more within the Continental U.S. (Employees)
23. Travel – Alaska, Hawaii and U.S. Possessions for Less than 30 days (Employees)
24. Travel – International Travel; for Less than 30 days (Employees)
25. Travel – Alaska, Hawaii and U.S. Possessions for 30 days and more (Employees)
26. Travel – International Travel - 30 days and more but less than one year (Employees)
27. Travel – In excess of one (1) year (indefinite travel) for Domestic & International Travel (Employees)

**Agreement Required:** There should be an agreement in place for a temporary assignment.
Temporary Assignment Travel Description, Restrictions and Requirements:
Employees hired by the university for temporary assignments that do not last more than one year may be reimbursed for travel expenses, which include meals.

Funding Source:
Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

17. NON-UNIVERSITY TRAVEL – CONTRACTUAL MEALS (i.e. INDEPENDENT CONTRACTORS, etc.; NON-EMPLOYEES)

This does not include Recruitment or Candidate Meals for prospective employees. See Meal Type #8 Non-Travel Recruitment or Candidate Meals section for non-Academic Affairs, #9 for Academic Affairs (employees), and #12 Travel Recruitment or Candidate Meals (non-employees).

Reimbursement Form: TEC; State on the TEC that is for ‘Non-University Travel’. A Purchase Order (PO) should be in place and travel should be included on the PO. Indicate the PO number on the TEC for reference.

Business Unit: MB000

Meal Receipt: Required if contract states meals will be covered.

Meal Reimbursement Amount: For the actual amount paid and substantiated up to the contracted amount.

Contract Required: A signed contract, prior to receiving services, needs to be in force and signed by the Director of Business & Support Services (BSS). The contract needs to state if meals will be reimbursable by the university and for how much. Meal expenses for travel must be properly substantiated and the amount of the reimbursement may not exceed the substantiated expenses. There should be a purchase order (PO) created for the entire amount. The Non-University Traveler needs to submit a TEC as supporting documentation to the invoice. Attach the invoice and meal receipts for the travel portion of the invoice to be reimbursed. The non-travel portion of the invoice will be paid against the PO (MB000). If travel is not included on the PO, then will not pay against the PO but the TEC will be reimbursed against MB000.

Non-University Travel Description, Restrictions and Requirements:
Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the traveler has been approved in advance by the inviting department.

Non-University Travelers are considered to be:
   i) Independent Contractors
   ii) Artist
   iii) Guest Speakers/Lecturers/Sports Announcers, etc.
The **Independent Contractor** engages in a distinct profession and is in the business of providing services related to the job being contracted. An independent contractor, have control over the work being performed, set their own hours, pay for their own business expenses, and provide their own equipment, liability insurance, and office space.

Independent Contractors:
- i) Construction
- ii) Consultants (non-employee)
- iii) Foreign Visiting Scholars*
- iii) Professional Service Fees, i.e. Accountants
  - Architects
  - Consultants
  - Doctors
  - Lawyers

*Foreign visiting scholar*, who is an employee of another entity (e.g. foreign university), and who is an *independent contractor*, may be reimbursed for substantiated travel expenses. A signed contract, prior to receiving services, needs to be in force and signed by the Director of Business Support Services. In most cases, additional documentation must be provided prior to approval of the contract. The contract needs to state if meals will be reimbursable by the university. Meal expenses for travel must be properly substantiated and the amount of the reimbursement does **not** exceed the substantiated expenses.

**Funding Source:**
Travel expenses incurred by non-university travelers shall **not** be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

**Taxable and Reportable Reimbursement:**
If these requirements are met for non-university domestic travel, such payments are **not** subject to withholding or reporting. Such amounts are excludable from the individual’s income, are **not** reported as compensation, and are exempt from withholding and payment of employment taxes.

Such reimbursements are **not** taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on the appropriate IRS instrument (e.g. Form 1099, Form 1042-S, etc.).

*Reimbursement for **foreign visiting scholar** travel expenses may be restricted by the visitor’s visa status or other requirements established by the Department of Homeland Security. In most cases, additional documentation must be provided by the visitor in advance of reimbursement, i.e. non-resident alien tax.
18. TRAVEL - 24 HOURS OR LESS WITHIN THE CONTINENTAL U.S. (NO OVER-NIGHT STAY; EMPLOYEES)

Reimbursement Form: Cannot claim breakfast and dinner on a TEC unless an exception to the “over-night stay” is allowed by the approving authority. Under no circumstances will expenses for lunch be reimbursed for travel of less than 24 hours without an over-night stay. If there is a specific business purpose and meets all requirements, the traveler may be able to claim lunch as a ‘Business’ meal, meal type #3, or as ‘Hospitality’ expense, meal type #6. If this is the case, need to use the ‘Personal Reimbursement and Petty Cash Form’ for ‘Business’ and ‘Hospitality’ meal personal reimbursements. Do not include lunch on the TEC with the rest of the travel expenses because cannot ever claim a lunch allowance.

Business Unit: MB001

Meal Receipt: Required if exception is approved for breakfast or dinner only; cannot claim lunch.

Meal Reimbursement Substantiated: For the approved exception to the over-night stay requirement, the business purpose has to be explained and provided with the TEC by the approving authority.

Meal Reimbursement Amount: For approved exception to the over-night stay requirement, the actual amount paid and substantiated, not to exceed the allowance maximums listed below*.

Effective until 3/31/2011 per Traveler (with approved exception):

- $10.00 breakfast
- $25.00 dinner
- $35.00 maximum**

Effective 4/1/2011 per Traveler (with approved exception):

Amount of the breakfast and dinner receipts not to exceed $55.00**.

**The allowances stated above include tax and tip.

Travel of Less than 24 Hours (no over-night stay) Description, Restrictions and Requirements:
When the entire length of a trip is less than 24 hours within the continental U.S., breakfast and dinner, and other travel expenses shall not be reimbursed, unless the travel includes an “over-night stay” as supported by a lodging receipt, or there is a substantiated approved exception.

The over-night—stay requirement does not apply to non-travel ‘Business’ meal reimbursement and ‘Hospitality’ (EO #761). See Meal Types #3 Business Meals, and #6 Hospitality sections for the requirements and restrictions. Hospitality meals expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with EO 761. Business meals expense for meals incurred by employees while on travel status are also reimbursable, if in accordance to the requirements stated in Part 2, Section Meal Type #3. Both of these meal types are not reportable and taxable.
*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**Taxable And Reportable Reimbursement:** If **EXCEPTION** is approved then the amount of the meal(s) reimbursed becomes reportable and taxable. The amount is then reported as a fringe benefit and is included in BOX 1 of the employee’s W-2. Under no circumstances will expenses for lunch be reimbursed for travel of less than 24 hours unless there is a specific, documented business purpose.

See attachment: Table - Meals for Travel of **Less Than** 24 Hours within the Continental U.S.

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**19. TRAVEL - 12 HOURS OR LESS WITHIN THE CONTINENTAL U.S. (OVER-NIGHT STAY; EMPLOYEES)**

**Effective 4/1/2011**

**Reimbursement Form:** TEC

**Business Unit:** MB001

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the **actual** amount paid for breakfast and dinner not to exceed travel maximum allowance per individual and time requirements (see below); lunch is **not** reimbursable.*

Lunch is **not** reimbursable unless there is a specific business purpose. Normally, during a regular work day, lunches are **not** reimbursable. During a regular and typical work day lunch is at the expense of the employee and is **not** compensated by the university. For travel less than 12 hours, lunch is considered just being at a different location and is **not** reimbursable.

If there is a specific business purpose and meets all requirements, the traveler may be able to claim lunch as a ‘Business’ meal, meal type #3, or as ‘Hospitality’ expense, meal type #6. If this is the case, need to use the ‘Personal Reimbursement and Petty Cash Form’ for ‘Business’ and ‘Hospitality’ meals personal reimbursement. Do **not** include lunch on the TEC with the rest of the travel expenses because cannot ever claim a lunch allowance.

**Lodging Receipt:** Required as proof of over-night stay***.

**Meal Reimbursement Substantiation:** For the approved **exception**, lunch, the business purpose has to be explained and provided with the ‘Personal Reimbursement and Petty Cash Form’ along with other requirements for either a ‘Business’ or ‘Hospitality’ meal.

**TIME REQUIREMENTS:**
Breakfast is reimbursed if travel begins 2 hours before regular work hours.  
Dinner is reimbursed if travel ends 2 hours after regular work hours.
If the traveler meets the time requirements for breakfast and dinner (above), these meals will be reimbursed at the **actual** cost of the meals, not to exceed $55/24 hours.

*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**If traveler unable to provide a lodging receipt, then must include a statement with the TEC explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed over-night at the airport, or took alternative transportation that required the traveler to be away over-night).**

**Taxable And Reportable Reimbursement:** The amount reimbursed is reported as a fringe benefit and is included in BOX 1 of the employee’s W-2. Under no circumstances will expenses for lunch be reimbursed for travel of less than 12 hours unless there is a specific, documented business purpose. If meets ‘Business’ or ‘Hospitality’ meal criteria, then it is not taxable and reportable. See Meal Types #3 Business Meals and #6 Hospitality and follow guidelines.

See attachment: Table – Meals for Travel of Less Than 24 Hours within the Continental U.S.

**20. TRAVEL – 24 HOURS OR LESS WITHIN THE CONTINENTAL U.S. (OVER-NIGHT STAY; EMPLOYEES)**

**Reimbursement Form:** TEC

**Business Unit:** MB001

**Meal Receipt:** Required

**Meal Reimbursement Amount:** The **actual** amount paid and substantiated, not to exceed travel maximum allowance for a single day per individual (see below) shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.*

**Lodging Receipt:** Required as proof of over-night stay***.

**Travel of Less than 24 Hours (over-night stay) Description, Restrictions and Requirements:**

For a trip of less than 24 hours within the continental U.S. that includes an “over-night stay”, reimbursement shall be authorized for the **actual** cost of the meals subject to the daily maximum amount.

**Meal Maximum Allowance per Traveler:**

**Effective until 3/31/2011:**

<table>
<thead>
<tr>
<th>Meal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>breakfast</td>
<td>$10.00</td>
</tr>
<tr>
<td>lunch</td>
<td>$15.00</td>
</tr>
<tr>
<td>dinner</td>
<td>$25.00</td>
</tr>
<tr>
<td><strong>maximum total per 24 hours</strong></td>
<td><strong>$50.00</strong></td>
</tr>
</tbody>
</table>

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For a trip that is 24 hours or less in length, depending on the time of departure and return, certain meals are allowable (see limitation below) if traveling 25 miles or more from headquarters:

Leaving Before 07:00 (7:00 a.m.) Returning After 18:00 (6:00 p.m.) breakfast & dinner
Leaving After 07:01 (7:01 a.m.) Returning After 18:00 (6:00 p.m.) dinner only

**Effective 4/1/2011:**

- $10.00 breakfast
- $20.00 lunch
- $25.00 dinner
- **$55.00** maximum total per 24 hours**

Effective 4/1/2011, the maximum amount for a single day shall be authorized for the entire trip, even if the trip occurs across two (2) consecutive workdays.

**An example - effective 4/1/2011:**
Leaves at 10:00 am of first day, and returns 7:00 pm the second day. Length of travel 21 hours; which is under 24 hours.

First day meal: lunch and dinner. Second day meals: breakfast, lunch and dinner. 5 meals but will only receive daily meal travel allowance maximum (for the 24 hour period) of $55 if 4/1/2011 and later.

*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**The allowances stated above include tax and tip.

***If a traveler is unable to provide a lodging receipt, then he/she must include a statement with the TEC explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed over-night at the airport, or took alternative transportation that required the traveler to be away over-night).

**Reportable and Taxable Reimbursement:**
The IRS Taxable Fringe Benefit Guide (“IRS Guide”) states that in order for reimbursement of meals to be excludable from a traveler’s income, the individual must be “away from home” in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee’s residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial “sleep or rest”.

Therefore; the university will not reimburse for a meal unless the travel includes an “over-night stay” as supported by a lodging receipt. If the traveler is not able to provide a lodging receipt, then he/she must include a statement with the Travel Expense Claim (TEC) explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed over-night at the airport, or took alternative transportation that required the traveler to be away over-night).

The over-night stay requirement does not apply to non-travel ‘Business’ meal reimbursement and ‘Hospitality’ (EO #761). See Meal Types #3 Business Meals, and #6 Hospitality sections for the requirements and restrictions. Hospitality meals expenses for meals incurred by employees
who provided hospitality while on travel status are reimbursable in accordance with EO 761. Business meals expense for meals incurred by employees while on travel status are also reimbursable, if in accordance to the requirements stated in Part 2, Section Meal Type #3. Both of these meal types are not reportable and taxable.

See attachment: Table - Meals for Travel of Less Than 24 Hours within the Continental U.S.

21. TRAVEL GREATER THAN 24 HOURS but less than 30 days within the continental U.S. (EMPLOYEES)

Reimbursement Form: TEC

Business Unit: MB001

Meal Receipt: Required

Meal Reimbursement Amount: For the actual amount paid and substantiated, not to exceed travel maximum allowance per individual*

Meal Maximum Allowance per Traveler:
Effective until 3/31/2011:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 10.00</td>
<td>breakfast</td>
<td></td>
</tr>
<tr>
<td>$ 15.00</td>
<td>lunch</td>
<td></td>
</tr>
<tr>
<td>$ 25.00</td>
<td>dinner</td>
<td></td>
</tr>
<tr>
<td>$50.00</td>
<td>maximum total per 24 hours**</td>
<td></td>
</tr>
</tbody>
</table>

As travel claims are based on 24-hour period of time, the following limits may be claimed for the fractional part of a period of travel of more than 24-hours.

<table>
<thead>
<tr>
<th>Departure:</th>
<th>Before 7:00 a.m.</th>
<th>all meals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>After 2:00 p.m.</td>
<td>dinner only</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Returning After:</th>
<th>9:00 a.m.</th>
<th>breakfast</th>
</tr>
</thead>
<tbody>
<tr>
<td>2:00 p.m.</td>
<td>breakfast &amp; lunch</td>
<td></td>
</tr>
<tr>
<td>6:00 p.m.</td>
<td>all meals</td>
<td></td>
</tr>
</tbody>
</table>

Effective 4/1/2011:

Maximum Meal Allowance for Travel:
$55.00 maximum total per 24 hours**
Only reimbursed for the amount of the daily meal receipt(s) not to exceed $55/24 hrs.

*If exceeding the maximum allowance a reasonable written justification is required. Attach justification to TEC for approval of exception by Approving Authority, and for review by the Accounting Department.

**The allowances stated above include tax and tip.

Taxable and Reportable Reimbursement: NO
22. TRAVEL – 30 DAYS OR MORE WITHIN THE CONTINENTAL U.S. (EMPLOYEES)

Reimbursement Form:  TEC

Business Unit:  MB001

Meal Receipt:  Not required. Follow Federal Per Diem for specific location.

Meal Reimbursement Amount:  Pre-determined and pre-authorized meal *per diem allowance* amount on RAT (Request for Approval of Travel). This per diem should be determined by the authorized approver based on an estimate of *actual* daily expenses (See CSU Travel Policy on how to calculate the daily expense rate). This agreed upon rate to be reimbursed shall *not* exceed the maximum applicable federal per diem (CONUS) rate for the destination as published by the General Services Administration. Find GSA rates at [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287) If exceeding the federal per diem rate the excess has to be justifiable (written justification required) and approved for reimbursement.

**Travel 30 Days or More (U.S.) Description, Restrictions and Requirements:**
A long-term daily expense rate shall be authorized when a traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to long-term visitors, and the traveler is expected to be in one location for 30 or more consecutive days but *not* in excess of one year.

**Reportable and Taxable Reimbursement:**  NO, if *not* in excess of federal per diem. Amount paid in excess of the federal per diem rates is reportable and taxable *unless* the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

**Exceeding one year** – Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (e.g., Social Security, and Medicare). See CSU Travel Policy and other regulations on how to handle. See Meal Type # 27 – Travel in excess of 1 year.

See attachment:  CSU Travel Policy-Appendix C- LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS.

23. TRAVEL – ALASKA, HAWAII AND U.S. POSSESSIONS FOR LESS THAN 30 DAYS (EMPLOYEES)

Reimbursement Form:  TEC

Business Unit:  MB001

Meal Receipt:  Not required.
Meal Reimbursement Amount: Follow Federal Per Diem for specific location.

Travel Less Than 30 Days in Alaska, Hawaii & U.S. Possessions Description, Restrictions and Requirements:

i) ASSIGNMENTS OF LESS THAN 30 DAYS:
Costs are generally higher in areas outside the 48 contiguous United States, including domestic areas such as Alaska, Hawaii and U.S. possessions.

A traveler to these areas will receive a fixed amount per diem for meals based on the Federal Per Diem rate (OCONUS) for the destination of travel, which can be found at:

http://www.defensetravel.dod.mil/site/perdiemCalc.cfm

These rates are recognized by the IRS and are in effect on the date of travel.

ii) TRAVEL LESS THAN 24 HOURS
The reimbursement of meals expenses shall be calculated in multiples of the applicable non-foreign area per rate based on the total number of hours between the time of arrival at the Alaskan, Hawaiian or U.S. Possession location and the time of departure.
For partial days, hours should be rounded to the nearest quarter day as follows:
- 3 hours up to 9 hours equals ¼ day or 25%
- 9 hours up to 15 hours equals ½ day or 50%
- 15 hours up to 21 hours equals ¾ day or 75%
- 21 hours up to 24 hours equals 1 day or 100%

Reportable and Taxable Reimbursement: NO, if not in excess of federal per diem. Amount paid in excess of the federal per diem rates is reportable and taxable unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

See attachment:
CSU Travel Policy-Appendix C-LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS

24. TRAVEL – INTERNATIONAL TRAVEL LESS THAN 30 DAYS (EMPLOYEES)

i) TRAVEL 24 HOURS OR GREATER BUT LESS THAN 30 DAYS FOR INTERNATIONAL TRAVEL
Reimbursement Form: TEC

Business Unit: MB001

Meal Receipt: Not required

Meal Reimbursement Amount: Federal per diem for specific location.

Lodging Receipt: Requires proof of over-night stay.
International Travel Description, Restrictions and Requirements:
International travel to areas on the State Department’s Travel Warning list requires prior written approval from the Chancellor or appropriate designee.

A traveler to foreign destinations will receive a fixed amount per diem for meals in accordance with the Federal Maximum Travel Per Diem Allowances for Foreign Areas published by the U.S. Department of State and found at: 
http://aoprals.state.gov/web920/per_diem.asp

EXCEPTIONS: See CSU Travel Policy for special or unusual circumstances. 
If actual expenses are claimed due to special or unusual circumstances, the traveler must document such circumstances by submitting a written explanation with the TEC. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts. Traveler may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip when reimbursing meals.

Reportable and Taxable Reimbursement: NO, if not in excess of federal per diem. Amount paid in excess of the federal per diem rates is reportable and taxable unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

International Personal Travel:
If personal travel is combined with international business travel then this may be subject to tax. According to the IRS, there is a taxable event if BOTH of the following conditions are met:

- The total period of the trip is longer than one week, and
- At least 25% of the trip is personal

See attachment:
CSU Travel Policy-Appendix C- LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS

ii) TRAVEL LESS THAN 24 HOURS FOR INTERNATIONAL TRAVEL
Reimbursement Form: TEC

Business Unit: MB001

Meal Receipt for less than 24 hours: Not required

Meal Reimbursement Amount: Federal per diem for specific location; partial day is prorated (see calculation table below).

Lodging Receipt: Requires proof of over-night stay.

International Travel Description, Restrictions and Requirements:
International travel to areas on the State Department’s Travel Warning list requires prior written approval from the Chancellor or appropriate designee.
The reimbursement of meals shall be calculated in multiples of the applicable federal per diem rate based on the total number of hours between the time of arrival at the foreign location and the time of departure.

**Partial Day Calculation Table:**
For partial days, hours should be rounded to the nearest quarter day as follows:
- 3 hours up to 9 hours equals ¼ day or 25%
- 9 hours up to 15 hours equals ½ day or 50%
- 15 hours up to 21 hours equals ¾ day or 75%
- 21 hours up to 24 hours equals 1 day or 100%

**Reportable and Taxable Reimbursement:** NO, unless proration is based on a higher amount than the federal per diem for the specific location, then amount in excess would be reportable and taxable, unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

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**25. TRAVEL – ALASKA, HAWAII AND U.S. POSSESSIONS 30 DAYS AND MORE (EMPLOYEES)**

**Reimbursement Form:** TEC

**Business Unit:** MB001

**Meal Receipt:** Not required.

**Meal Reimbursement Amount:** Pre-determined and pre-authorized Per Diem on RAT, shall not exceed the maximum non-foreign locality per diem rate applicable for the destination as published by the U.S. Department of Defense (Federal Per Diem for the area).

**Travel 30 days and more in Alaska, Hawaii, & U.S. Possessions Description, Restrictions and Requirements:**
The per diem allowance for travel assignment of 30 days or more within Alaska, Hawaii and U.S. possessions should be determined by the traveler’s management based on an estimate of actual daily expenses and not to exceed the Federal Per Diem (OCONUS) rate for that area.

Find Federal Per Diem (OCONUS) Rate at:

**Reportable and Taxable Reimbursement:** NO, if not in excess of federal per diem. Amount paid in excess of the federal per diem rates is reportable and taxable unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

See attachment:
CSU Travel Policy-Appendix C-LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS
26. TRAVEL – INTERNATIONAL TRAVEL 30 DAYS AND MORE BUT LESS THAN ONE YEAR (EMPLOYEES)

Reimbursement Form: TEC

Business Unit: MB001

Meal Receipt: Not required

Meal Reimbursement Amount: Per diem determined by authorized approver up to 100% of Federal Per Diem for the location. Needs to be pre-determined and pre-authorized on a RAT.

Attach to TEC: The contract between both parties with the negotiated Per Diem for meals.

International Travel 30 Days and More but Less than One Year Description, Restrictions and Requirements:
The per diem allowance for travel assignments of 30 days or more, but less than one year, for international travel should be determined by the traveler’s management based on an estimate of actual daily expenses. The negotiated Per Diem shall not exceed the maximum Federal Per Diem rate applicable for the destination as published by the U.S. Department of State at:

http://aoprals.state.gov/web920/per_diem.asp

A traveler may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip when reimbursing meals.

If the university pays the meal expense directly or where the meal is furnished to the traveler without charge, the maximum per diem rate authorized for international travel must be adjusted. The meal per diem is reduced by the value of the furnished meal.

Examples:
- Meals are furnished as part of official university entertainment,
- Meal expenses are included in the registration fee,
- Group expenses are billed directly to the university, or
- Complimentary accommodations are extended (generally to a conference leader/coordinate and assistants) by a hotel or motel complex for block patronage of guest rooms. See Group Travel section.

Reportable and Taxable Reimbursement: NO, if not in excess of federal per diem. Amount paid in excess of the federal per diem rates is reportable and taxable unless the employee substantiates all the expenses covered by the per diem allowance paid to the employee.

See attachment:
CSU Travel Policy-Appendix C-LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS
27. TRAVEL – IN EXCESS OF 1 YEAR (INDEFINITE TRAVEL) FOR DOMESTIC AND INTERNATIONAL TRAVEL (EMPLOYEES)

Reimbursement Form: TEC

Business Unit: MB001

Meal Receipt: Not required

Meal Reimbursement Amount: Federal per diem for specific location; up to 150% of 30 day per diem for tax gross-up (see exception). Needs to be pre-authorized and pre-determined on a RAT.

Travel in Excess of 1 Year Description, Restrictions and Requirements:
Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Pre-determined and pre-approved per diem calculation is based on the applicable Federal Per Diem.

Foreign Travel - Traveler may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip when reimbursing meals. However, a per diem may be used for meals and incidental expenses and actual costs used for lodging. There are 3 types of methods
  - Adjustment for Multiple Locations
  - Adjustment for Partial Days
  - Adjustment for International Lodging or Meals Provided Without Charge
See CSU Travel Policy on how to apply these methods.

EXCEPTION: See CSU Travel Policy – IRS TAX GROSS UP FORMULA
To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased by up to 150% of the applicable federal per diem rate authorized for long-term travel.

The amount of the increase, if any, calculated for each employee must take into account the effect of the annual foreign earned income exclusion that may be available to the employee.

Reportable and Taxable Reimbursement:
Exceeding one year – Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (e.g., Social Security, and Medicare). See CSU Travel Policy and other regulations on how to handle.

International Personal Travel:
If personal travel is combined with international business travel then reimbursements may be subject to tax. See attachment CSU Travel Policy – Appendix G – Taxability of International Travel with Personal Use.
According to the IRS, there is a taxable event if BOTH of the following conditions are met:
- The total period of the trip is longer than one week, and
- At least 25% of the trip is personal.

See attachment:
CSU Travel Policy-Appendix C-LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS

28. TRAVEL - GROUP MEALS (INCLUDES ATHLETIC NON-STUDENT MEALS) [See Meal Type #11 – Athletic Team Meals for Students]; EMPLOYEES & NON-EMPLOYEES GROUP LEADER). See Meal Type #5, Non-Travel Group Meals.

Reimbursement Form: TEC (employee) and Payment Request Form (non-employee group leader). State on the reimbursement form that this is for ‘Group Travel.’

Business Unit: MB000 for non-employees, and MB001 for employees

Payment to restaurant or caterers by PO or Direct Payment (invoice) cannot be claimed for reimbursement on a TEC by an employee or on a Payment Request Form by the non-employee group leader.

Meal Receipt: Required

Meal Reimbursement Amount: For the amount of the receipt. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business.

Group Members Listing: Group Leader to provide the number of individuals in the group reimbursement of meals is for. Preferred is a signed list of attendees. Attach the list to the TEC or Payment Request Form.

Itemized Vendor Invoice or Receipt of Payment: Required if group leader is paying all or part of the group’s expense.

Group Travel Description, Restrictions and Requirements: The university may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of a university (employee must travel 25 miles from employee’s normal work location) when it is to the university’s advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the university.
Reimbursement of such expenses may be claimed by group travelers as follows:

- Group leaders who pay for all or part of the group’s expenses may be reimbursed by submitting a TEC for the **actual** expenses incurred. The claim must be accompanied by the vendor’s itemized invoice/receipt showing payment in full with other pertinent supporting documentation, such as a list of names that the group leader is requesting reimbursement for, etc. The group leader’s RAT should include an approved listing of non-student travelers.
- Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses but need to state that the group leader (provide name of group leader) is paying a portion and for how much.

**Reportable and Taxable Reimbursement:** NO
Reimbursement of allowable expenses is **not** taxable if the expenses are properly substantiated.

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29. **TRAVEL – VOLUNTEER MEALS (EMPLOYEES, i.e. Adjunct Research Faculty Volunteer, etc.)**

**Reimbursement Form:** TEC; State on the TEC that this is for ‘Volunteer Travel.’

**Business Unit:** MB001

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the amount of the receipt. In order to be reimbursed, the amount has to be ordinary, reasonable, **not** extravagant and necessary to conduct official university business.

**Prior Approval:** Required; and amount to be reimbursed established in writing prior to traveling.

**Travel of Volunteers Description, Restrictions and Requirements:**
An example of a volunteer employee is an adjunct research faculty or an individual who is serving as a “Volunteer Employee” in accordance with Classification Code 0050 of the CSU Salary Schedule, for a specific period of time. The volunteer classification is used to confer employee status to provide volunteers Worker’s Compensation and state liability coverage. As volunteers, adjunct research faculty are **not** members of the Unit 3 (Faculty) Bargaining Unit.

Campuses may reimburse the pre-authorized travel expenses of volunteers who are performing services on behalf of the university, provided the expenses are properly substantiated.

**Funding Source:**
Travel expenses incurred by non-university travelers shall **not** be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

**Reportable and Taxable Reimbursement:** NO
If the reimbursement does **not** exceed the substantiated expenses, such payments are **not** subject to withholding or reporting.
30. TRAVEL – WITNESS MEALS (NON-EMPLOYEES)

**Reimbursement Form:** TEC. State on the TEC that this is for ‘Witness Travel.’

**Business Unit:** MB000

**Meal Receipt:** Required

**Meal Reimbursement Amount:** For the amount of the receipt. In order to be reimbursed, the amount has to be ordinary, reasonable, not extravagant and necessary to conduct official university business.

**Travel of Witness Description, Restrictions and Requirements:**
The university may reimburse the **actual** travel expenses related to interviewing witnesses or other parties involved in litigation matters, when such expenses are necessary to acquire key information for legal purposes. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the individuals.

**Funding Source:**
Travel expenses incurred by non-university travelers shall not be reimbursed from a university fund source unless the travel has been approved in advance by the inviting department.

**Reportable and Taxable Reimbursement:** NO
Reimbursement of allowable expenses is **not** taxable if the expenses are properly substantiated.
TABLE - Meals For Travel Of Less Than 24 hours Within The Continental U.S.

Meal Type #18: Travel of less than 24 within the Continental U.S. without an ‘over-night’ stay (no lodging receipt) cannot be claimed on a TEC unless an exception is allowed by the approving authority for breakfast and dinner. Under no circumstances will expenses for lunch to be reimbursed for travel of less than 24 hours. If breakfast and dinner are permitted then it is reportable and taxable to the IRS. If there is a specific business purpose, then may be able to claim as a non-travel meal, i.e. ‘Business’ meal, meal type #3, or ‘Hospitality’ expense, meal type #6 (follow EO 761). Will need to use the ‘Personal Reimbursement and Petty Cash Form’ for these non-travel personal reimbursements, and do not include on the TEC with the rest of the travel expenses. In this case, where the meal meets the criteria for either a ‘Business’ meal or ‘Hospitality’ meal, this meal will not be reportable and taxable.

<table>
<thead>
<tr>
<th>MEAL TYPE</th>
<th>BREAKFAST</th>
<th>LUNCH</th>
<th>DINNER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 24 hours with no over-night stay (Meal Type # 18)</td>
<td>Not reimbursable unless approved exception UNLESS*. Reportable &amp; taxable income.</td>
<td>Not reimbursable UNLESS*.</td>
<td>Not reimbursable unless approved exception UNLESS*. Reportable &amp; taxable income.</td>
</tr>
<tr>
<td>Less than 24 hours with an over-night stay (Meal Type # 20)</td>
<td>Reimbursable &amp; not reportable with Lodging Receipt (without lodging receipt it is reportable; see Meal Type #18 UNLESS*).</td>
<td>Reimbursable &amp; not reportable with Lodging Receipt (without lodging receipt not reimbursable see Meal Type #18 UNLESS*).</td>
<td>Reimbursable &amp; not reportable with Lodging Receipt (without lodging receipt it is reportable; see Meal Type #18 UNLESS*).</td>
</tr>
<tr>
<td>Less than 12 hours with an over-night stay (Meal Type # 19)</td>
<td>Reimbursable if travel begins 2 hrs before regular work hrs UNLESS*. Reportable &amp; taxable income.</td>
<td>Not reimbursable UNLESS*.</td>
<td>Reimbursable if travel ends 2 hrs after regular work hrs UNLESS*. Reportable and taxable income.</td>
</tr>
<tr>
<td>*UNLESS there is a business purpose and meets requirements for non-travel ‘Business Meal’ (Meal Type # 3) or ‘Hospitality’ (Meal Type # 6 - EO 761)</td>
<td>Reimbursable and not reportable. Does not require ‘over-night stay’.</td>
<td>Reimbursable and not reportable. Does not require ‘over-night stay’.</td>
<td>Reimbursable and not reportable. Does not require ‘over-night stay’.</td>
</tr>
</tbody>
</table>

*UNLESS qualifies as a non-travel ‘Business’ meal, meal type #3, or as ‘Hospitality’ expense, meal type #6 (follow EO 761), then the meal is reimbursable and not reportable. Although on travel status, you will need to claim these meals as a personal reimbursement using the ‘Personal Reimbursement and Petty Cash Form’ because they do not qualify as a travel reimbursement. Remove meals from the TEC that are not permissible for travel. Do not claim ‘Business’ meals and ‘Hospitality’ meals on a TEC. You can only receive one (1) reimbursement for a meal. It is either travel or non-travel but not both.
## APPENDIX C

### LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS

The following chart summarizes the applicable reimbursement methods and the maximum rates authorized for lodging and meal and incidental expenses (M&IE) incurred while on travel status:

<table>
<thead>
<tr>
<th>Location</th>
<th>Less Than 30 Days with Over-night Stay</th>
<th>30 Days or More</th>
<th>In Excess of One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Continental United States:</strong> 1</td>
<td>Actual <strong>meal expenses up to $55/day + $7/day Incidents allowance</strong>&lt;br&gt;<strong>Receipts required</strong> <em>(actual meal)</em>&lt;br&gt;<strong>Actual lodging</strong>&lt;br&gt;<strong>Receipt required</strong></td>
<td>Maximum Meals and Lodging&lt;br&gt;Per Diem determined by Authorized Approver cannot exceed Federal Per Diem for area.&lt;br&gt;No receipts required.</td>
<td>Per Diem up to 150% of 30 day per diem.&lt;br&gt;No receipts required.</td>
</tr>
<tr>
<td>Daily M&amp;IE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Lodging</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Alaska, Hawaii and the U.S. Possessions:</strong> 3</td>
<td>Published Federal Government&lt;br&gt;Per Diem for specific location.&lt;br&gt;No receipts required.</td>
<td>Maximum Meals and Lodging&lt;br&gt;Per Diem determined by Authorized Approver cannot exceed Federal Per Diem for area.&lt;br&gt;No receipts required.</td>
<td>Per Diem up to 150% of 30 day per diem.&lt;br&gt;No receipts required.</td>
</tr>
<tr>
<td>Daily M&amp;IE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Lodging</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>International</strong></td>
<td>Published Federal Government&lt;br&gt;Per Diem for specific location.&lt;br&gt;No receipts required.</td>
<td>Maximum Per Diem determined by Authorized Approver cannot exceed Federal Per Diem for area.&lt;br&gt;No receipts required.</td>
<td>Per Diem up to 150% of 30 day per diem.&lt;br&gt;No receipts required.</td>
</tr>
<tr>
<td>Daily M&amp;IE and Lodging</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Non-Commercial Facility</strong> 4</td>
<td>Actual <strong>expenses up to 100% of Published Federal Government Per Diem for specific location.</strong>&lt;br&gt;<strong>Receipts required for non-international travel.</strong></td>
<td>Maximum Per Diem determined by Authorized Approver cannot exceed Federal per diem.&lt;br&gt;No receipts required.</td>
<td>Per Diem up to 150% of 30 day per diem.&lt;br&gt;No receipts required.</td>
</tr>
<tr>
<td>Daily Lodging Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


1 Travel within the continental United States.

2 Reasonable lodging expenses supported by a receipt are reimbursable.

3 Travel within Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and possessions of the United States.

4 Use per diem rate for appropriate geographic area.
MEMORANDUM

TO: CSU Presidents
FROM: Charles B. Reed, Chancellor
SUBJECT: Executive Order No. 761 – Hospitality, Payment or Reimbursement of Expenses

October 31, 2000

The attached Executive Order No. 761 assigns responsibility to the campus to develop written policies and procedures, consistent with this executive order, regarding the payment of hospitality expenses.

In accordance with the policy of the California State University, the campus president has the responsibility for implementing Executive Orders where applicable and for maintaining the campus repository and index for all Executive Orders.

Should you have any questions regarding this executive order, please contact Mr. Bradley Wells, Assistant Vice Chancellor, Financial Services, phone (562) 951-4540.

CBR:bww

Distribution: Chief Financial Officers
Chancellor’s Office Staff

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THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
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Executive Order No.: 761
Title: Hospitality, Payment or Reimbursement of Expenses
Effective Date: October 31, 2000
Supersedes: No previous executive order

Policy
Hospitality expenses may be paid with university funds to the extent that the purchase and use of these services and items is consistent with the mission and fiduciary responsibilities of the university. This policy applies to activities that promote the university to the public and the provision of hospitality in connection with official university business and specifies the university funds that may be used for such purposes. Each campus is required to develop written policies and procedures, consistent with this policy, regarding the payment of hospitality expenses.

Authority
California Code of Regulations, Title 5, Division 5, California Code of Regulations; Section 41600, 41601; California Education Code Sections 66600, 89030, 89035, 89044; HR 96-11.

Definitions
Approving Authority - a person to whom authority has been delegated in writing to approve expenses in accordance with university policy.

Auxiliary Organization Funds – funds held by a recognized auxiliary organization.

Award - a gift of tangible personal property in recognition of service or achievement directly benefiting the university.

General Fund Appropriations - funds approved to the university by the state legislature for support expenditures of the university.
Gift - something of value given or bestowed upon an individual, group, or entity with the expectation of benefit accruing to the university.

Hospitality - the provision of meals (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies, etc.), promotional materials, gifts, and travel expenses of official guests of the university. Hospitality includes expenses for activities that promote the university to the public, usually with the expectation of benefits accruing directly or indirectly to the university and may include the provision of gifts, awards, and promotional materials.

Official Host - a university employee who hosts a meeting, conference, or event.

Official Guest - a person invited by an official host to attend a university meeting, conference, reception, or event. Examples of official guests include employees from another work location, members of the community, or media representatives. Employees of the university are not considered official guests.

Promotional Materials - a gift of tangible personal property that is distributed to promote the name or image of the university, to provide information, or enhance university productivity. Promotional items are of minor value and bear the logo or other icon or information identifying the university such as a pen, folder, calendar, or clothing.

Special Funds - funds authorized for support of activities that are supplemental to the primary mission of the university and are paid for by fees and revenues other than general tax revenues. Special funds include, among others, Reimbursed Programs, Continuing Education Revenue Funds, Lottery Education Funds, Auxiliary Enterprise Funds, Trust Funds, and Special Project Funds.

Work Location - the place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments.

Allowable Expenses and Occasions

Hospitality expenses must be directly related to, or associated with, the active conduct of official university business. When a university employee acts as an official host, the occasion must, in the best judgment of the approving authority, serve a clear university business purpose, with no personal benefit derived by the official host or other university employees. In addition, the expenditure of funds for hospitality should be cost effective and in accordance with the best use of public funds.

Hospitality expenses, including awards and gifts, must conform to IRS regulations. When determining whether a hospitality expense is appropriate, the approving authority must evaluate the importance of the event in terms of the costs that will be incurred, the benefits to be derived from such an expense, the availability of funds, and any alternatives that would be equally effective in accomplishing the desired objectives. Following are examples of occasions when the provision of hospitality is permitted:

- When the university hosts official guests, including university employees visiting from another work location, donors, and prospective donors;
• When the university is the host or sponsor of a meeting of a learned society or organization;
• When the university is the host or sponsor of meetings of an administrative nature that are directly concerned with the welfare of the university and the provision of hospitality is a necessary and integral part of the business meeting and not solely a matter of personal convenience;
• When the university hosts receptions held in connection with conferences, meetings of a learned society or organization, fundraising events, meetings of student organizations and groups, student events such as commencement exercises, and meeting of other university related groups such as alumni organizations;
• When the university hosts receptions for the benefit of employee morale, employee recognition or length of service awards or retirement presentations.

Payment of or reimbursement for hospitality expenses are not permitted when these expenses are related to employee birthdays, weddings, anniversaries, and farewell gatherings that are not related to the active conduct of official university business.

**Funding Sources**

Hospitality expenses may be paid from various university fund sources, subject to the rules outlined below and the restrictions identified in Table 1. There are three types of funds available for the payment of hospitality expenses, General Fund Appropriations, Special Funds, and Auxiliary Organization Funds.

**General Fund Appropriations**

The following restrictions, in addition to those identified in Table 1, apply to the use of General Fund Appropriations:

• General Fund Appropriations may not be used to pay for alcoholic beverage or tobacco products, gifts, or awards.
• General Fund Appropriations may not be used to pay for food and beverages for business meetings attended only by employees of the same work location.
• Any expenditures prohibited by statute including the California Budget Act.

**Special Funds**

The following restrictions, in addition to those identified in Table 1, apply to the use of these Special Funds:

• Special Funds may be used to pay for alcoholic beverages, tobacco products, gifts, and awards to the extent these purchases are not restricted by other applicable laws, regulations, or agreements.
• Special Funds may be used to pay for food and beverages for business meetings attended only by employees of the same work location.
- Trust Funds and Special Project Funds may be used to pay hospitality expenses only to the extent permitted by the statute under which the funds are established and maintained and any trust agreement or special project agreement.
- Federal or local government contract and grant funds may be used to pay hospitality costs only if such expenses are specifically authorized in the contract or grant, or by agency policy, and only to the extent and for the purposes authorized. In the event of a conflict between agency and university policy, the stricter of the two policies shall apply.
- No alcoholic beverage or tobacco products may be charged to Federal funds.

**Auxiliary Organization Funds**

Auxiliary Organization Funds may be used to fund hospitality but only within the restrictions established by the auxiliary organization.

Expenses for alcoholic beverages, tobacco products, gifts, and awards may be charged to Auxiliary Organization Funds subject to the policies and restrictions established by this policy and the auxiliary organization.

**Table 1.**

**Funding Sources For Payment of Hospitality Expenses**

<table>
<thead>
<tr>
<th>Hospitality Expenses</th>
<th>General Fund Appropriations</th>
<th>Special Funds</th>
<th>Auxiliary Organization Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food and Beverages (other than Alcoholic Beverages) for Meetings Attended by Only by Employees of the Same Work Location</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Food and Beverages (other than Alcoholic Beverages) for Meetings Attended By Official Guests</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Alcoholic Beverages and Tobacco Products</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Gifts</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Awards</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Promotional Items</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Travel</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Approval Of Transactions**

Each campus must develop appropriate approval processes including requirements that individuals with delegated approval authority may not approve their own expenses and individuals may not approve expenses of their supervisor.

Charles B. Reed, Chancellor

Date: October 31, 2000
TRAVEL Definitions & Acronyms:

**Administrator** - the University Executive Vice Chancellor/Chief Financial Officer or President or university employees who have been re-delegated authority by the Executive Vice Chancellor/Chief Financial Officer or President to approve requests for travel.

**Allowance** – is the daily cost-of-living reimbursement for business travel or short-term assignments for subsistence expenses. The meal allowance has to be substantiated with receipts, etc., and only reimbursed for the amount substantiated.

**Approving Authority** -- the Approving Authority is defined as a person to whom authority has been delegated in writing to approve expenses in accordance with university policy.

**BTA** – Business Travel Account – CSUMB account number used for booking travel through SWABIZ and CALtravelStore in order to receive State rates and to bill CSUMB directly.

**Business Purpose** – the business purpose of a university traveler may include activities that contribute to any one of the university’s major functions of teaching, research, or public service. It is the primary reason the employee must incur travel related expenses.

**Campus** - the campus or other official university location under the jurisdiction of a President, as defined below.

**Cash Advances** - cash (or cash equivalents) given to a traveler in advance of a trip.

**City-pairs** – Two cities between which travel is authorized by a passenger ticket.

**CRBTA** - Car Rental Business Travel Account – CSUMB account number used for booking car rental with Enterprise-Rent-A-Car in order to receive State rates and to bill CSUMB directly.

**Delegation of Authority** –the Executive Vice Chancellor/CFO and University Presidents have been delegated authority and responsibility for effective oversight of all funds held by the university.

**Employee** – refers to all officers, administrators, faculty and staff of the California State University, both full and part time, including voluntary employees. An employee should not also be paid as an independent contractor.

**Headquarters** – The place where the employee spends the largest potion of working time.

**Incidental Expenses** -- the incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, stewards or stewardesses and others on ships, and hotel staff in foreign countries; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing costs associated with filing travel claims and payment of university-sponsored charge card billings.
Independent Contractor – An independent contract is engaged in a distinct profession and is in the business of providing services related to the job being contracted. Independent contractors have control over the work being performed, set their own hours, pay for their own business expenses, and provide their own equipment, liability insurance, and office space.

Lodging - expenses for over-night sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

Meals and Incidental Expenses Reimbursement Cap - the maximum amount authorized for reimbursement of actual daily meal and incidental expenses for travel within the continental United States. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This reimbursement cap shall not be treated as a per diem. For purposes of the reimbursement cap, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc.

Normal Work Location - is defined as the place where the major portion of an employee’s working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee’s department determines what constitutes an individual employee’s work location for the purpose of these procedures.

Official University Business Travel - to be considered Official University Business Travel, at least one of the following criteria must apply:

- A trip is certified by the President or designees to be essential to university operations;
- The trip relates directly to university programs including professional development activities and objectives;
- The trip is to a meeting of a professional association or society to deliver a paper, to serve as moderator or group leader, to serve on a panel, or to fulfill obligations as an association or society officer; or
- The trip has as its primary purpose recruitment of faculty or administrative personnel.

Out of Pocket Expenses -- expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability (e.g., a credit card in which the traveler is liable).

Per Diem -- the daily subsistence allowance to cover the cost of lodging, meals and certain incidental expenses authorized under the GSA and Federal per diem rates. The amount varies based on destination of travel.

The payment of a per diem does not require supporting receipts. Per diems are authorized for all international travel; travel meals within Alaska, Hawaii, and United States possessions; domestic travel assignments of 30 days or more; and domestic travel assignments that exceed one year.

For purposes of per diem, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc. Federal per diem rates do not include taxes on lodging, which may be reimbursed separately.

President – the chief executive officer of the campus. For the purposes of these procedures, the authorities and responsibilities assigned to the President are also assigned to the Executive Vice Chancellor and Chief Financial Officer; and the Principal Officers of The Trustees. Authority delegated to the President may be delegated to other individuals.
**Primary Agreement** - an agreement between the California State University and an awarded supplier for a specific service or commodity which is the result of a university competitive bid process. The primary agreement is established with the supplier considered to have the best combination of value and service and who obtains the most awarded quality points during the evaluation process. This supplier will be the recommended university supplier for the specific service or commodity type (at participating university locations) for the life of the agreement.

**RAT** – Request for Approval of Travel (form available on Travel Website at [http://finance.csumb.edu/forms](http://finance.csumb.edu/forms)).

**Receipt** -- a written acknowledgment of money received. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance.

**Registered Domestic Partner** - A domestic partnership is established when persons meeting the criteria specified by Family Code section 297 file a Declaration of Domestic Partnership ([Form NP/SF DP-1](http://finance.csumb.edu/forms)) with the Secretary of State.

**Reportable** – is a term used to describe whether or not the reimbursement must be reported to the IRS or other reporting agencies.

**Reporting Period** -- the thirty day period within which a Travel Expense Claim must be submitted after the end of a trip. Refer to Section IX.A., Reporting Period, for more information.

**Residence** -- the primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from his/her permanent residence because of official travel away from normal work location, such residence may still be considered permanent if it is unreasonable to expect the employee to move his/her permanent residence to the temporary job location.

**Subsistence Expenses** - Expenses such as (1) Lodging, including taxes and service charges; (2) Meals, including taxes and tips; and (3) Incidental expenses (see Incidental expenses above).

**Transportation Expenses** - includes the following commercial carrier (airline) fares, travel agency service fees, automobile rental charges including fuel, mileage, emergency repairs to university automobiles, parking charges, bridge and road tolls, taxi and public transportation fares, and all other transportation charges related to travel.

**Travel Advances** – payment provided to an employee in advance of travel to offset anticipated out of pocket expenses. Advances also include reimbursement of travel related expenses incurred prior to the dates of travel.

**Travel Expenses** -- expenses that are ordinary and necessary to accomplish the official business purpose of a trip. Refer to the following sections for a description of travel expenses eligible for reimbursement.

**TEC** – Travel Expense Claim (form available on Travel Website at [http://finance.csumb.edu/forms](http://finance.csumb.edu/forms)).

**Travel Status** – the period during which a traveler is traveling on official university business outside the vicinity of his/her normal work location or residence.
Unrestricted Fares – subject to no restrictions or limits; no additional fees; fully refundable; flexible.

Work Day - the work day refers to the hours an employee is scheduled for work on any one calendar day, or may consist of consecutive hours an employee is scheduled to work over two (2) consecutive calendar days when the scheduled hours cross midnight.