

- *Employees who travel to conduct College business will be reimbursed after their trip for transportation, lodging, and meals as outlined below.
- *Travel advances are not issued prior to travel.
- *The form Prior Approval for Travel **must** be completed and approved if travel will extend overnight.

Purpose of Form

To request reimbursement on a business travel trip for expenses paid out of pocket.

Who uses this form

Employees of CWI

Contact Information

businessoffice@cwidaho.cc

Routing

Upon the return of the trip, send completed form with traveling employees "Original WET" signature to the Business Office with req Reimbursements received by the AP department on or before Friday will be processed the following week.

Procedure**Transportation:**

1. Airfare - Employees will be reimbursed for airfare at the actual cost.
2. Private Auto – Employees will be reimbursed 535 cents per mile for in-state travel. Please include map.
3. Out of State Travel – If a private automobile is used, reimbursement will be at the airfare price or 535 cents per mile, which ever is lower. Maps must be included if claiming mileage. Please remember at times a rental car will be less expensive than a personal vehicle. The State of Idaho promotes cost-effective travel.
4. CWI Vehicles – CWI vehicles are to be used for official CWI business only. CWI fuel cards are available, please contact Facilities. Employees if using their own credit cards, will be reimbursed for actual out of pocket fuel costs only when using a CWI vehicle.

Lodging:

- The actual cost of the hotel room will be reimbursed, less phone, meal or other miscellaneous charges. When traveling "IN"
1. the State of Idaho. Please remember to use the ST101 Tax exempt certificate

Meals:

1. Travel days are reimbursed at 75% on both days
2. Meals on non travel days are reimbursed at the GSA Per Diem Rate.
3. Meals provided by the conference or paid for by third party will not be reimbursed.

Other:

1. A maximum tip of 20% will be allowed.
2. Any reimbursement requested without an itemized receipt must have a written explanation signed by both the employee and supervisor. Or
3. All claims other than mileage must be supported by itemized receipts. If the receipt is not on letterhead, it must be signed by the provider of the services.
4. Travel vouchers must be totaled with all receipts attached and signed by the appropriate supervisor with the complete fund-function-cost center and project # (when applicable) filled in. Incomplete vouchers will be returned to the employee.
5. Requests for reimbursement must be turned in at least monthly or within 30 days of the last day of travel.
6. Car rentals should utilize the most practical and available rental equipment. *Employees are encouraged to deny the insurance coverage associated with rental car insurance. In the event an employee is involved in an accident or another form of loss claim associated with a rental car, the insurance provided by the College of Western Idaho will be used to cover the costs, unless malicious intent on the part of the employee is discovered.*

7. When a conference concludes at or prior to noon, the traveler must return home that same day. Any additional expenses incurred to lengthen the stay will be the responsibility of the traveler.

Student Travel: Please contact the Business Office for guidance.

Student Clubs, Student Organizations, and Student Field Trips all require advance planning.

Sales Tax:

EMPLOYEES- will not be reimbursed for sales tax paid. You can avoid paying sales tax by:

1. Use a Pcard to make the purchase. If you don't have a Pcard see if someone who does can make the purchase for you.
2. Take a tax exempt form (available on the Portal) to the store with you. Present it to the cashier upon checkout

EXCEPTIONS- Sales tax will be reimbursed for the following items:

1. Meals at restaurants
2. Rental car payments
3. Hotels

quired receipts, prior approval and agenda attached.

The M&E rates differ by travel location. View the per diem rate for your primary destination to determine which M&E

www.gsa.gov/mie

Remember to enter in both the City AND State of the destination, each time as calculations frequently change

Meals and Incidental Expense Breakout

| M&E Total | \$46 | \$51 | \$54 | \$56 | \$59 | \$61 | \$64 | \$66 | \$69 | \$71 | \$74 |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Breakfast | \$7.00 | \$11.00 | \$12.00 | \$12.00 | \$13.00 | \$14.00 | \$15.00 | \$15.00 | \$16.00 | \$16.00 | \$17.00 |
| Lunch | \$11.00 | \$12.00 | \$13.00 | \$14.00 | \$15.00 | \$15.00 | \$16.00 | \$17.00 | \$17.00 | \$17.00 | \$18.00 |
| Dinner | \$23.00 | \$23.00 | \$24.00 | \$25.00 | \$26.00 | \$27.00 | \$28.00 | \$29.00 | \$31.00 | \$33.00 | \$34.00 |
| Incidentals | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 |

****Travel Day's will be reimbursed at 75%****

Use full GSA per diem rate for this calculation - no extra per diems allowed

Full travel days

All meals are reimbursed unless provided by the conference, meeting, etc...

Claim incidentals - except for "TRAVEL DAYS"

Incidentals will be reimbursed at \$5 - except for "Travel Day's"

Please remember - Reimbursement requests are required to be turned in within 30 days of the last day of travel.

IE rates apply.

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| Student Rate |
|--------------|
| \$6.00 |
| \$9.00 |
| \$15.00 |
| - |

Expenses turned in after 60 days - could be denied or subject to payroll tax.

Expenses Not Allowed

The following list, which is not all-inclusive, represents some travel expenses that are **NOT** reimbursable

- Alcoholic beverages
- Cancellation charges- unless justified
- Cell Phone Expenses- submit allowance requests on the Mobile Communication Agreement
- Childcare costs
- Expenses for non-business related activities such as sightseeing or entertainment
- Expenses incurred by spouse or family
- Extra baggage charges for personal items, i.e. golf clubs or skis
- Extraneous rental car amenities (unnecessary toll and GPS devices, roadside assistance, etc.)
- House hunting trips or expenses
- Late check-out fees
- Laundry, cleaning, pressing expenses for trips of six days or less
- Lodging within 50 miles or headquarters or home- unless justified
- Lost or stolen cash or personal property
- Meals included in the cost of registration
- Mileage from home to headquarters or headquarters to home
- Parking expenses at assigned workplace
- Pay-for-view movies in hotel/movie room
- Personal insurance on rental vehicles
- Personal phone calls, including calls home
- Pet care costs
- Personal plane use
- Personal travel in conjunction with but separate from business travel
- Repairs, towing service, etc. for personal vehicles
- Room service
- Fees for the use of a hotel safe, unless mandatory by the hotel
- Taxi or other transportation to restaurants when meals are available near the hotel
- Traffic citations, parking tickets, and other fines
- Travel insurance
- Upgrades, i.e. airfare or hotel

through CWI Travel:

http://www.irs.gov/publications/p15/ar02.html#en_US_publink100011624

IRS Publication 15 (2009), (Circular E), Employer's Tax Guide

http://www.irs.gov/publications/p15/ar02.html#en_US_publink100011624

Accountable plan. To be an accountable plan, your reimbursement or allowance arrangement must require employees to meet all three of the following rules.

1. They must have paid or incurred deductible expenses while performing services as your employee; reimbursement or advance must be paid for the expense and must not be an amount that would otherwise been paid by the employee.
2. They must substantiate these expenses to you within a reasonable period of time.
3. They must return any amounts in excess of substantiated expenses within a reasonable period of time.

Amounts paid under an accountable plan are not wages and are not subject to the withholding and payment of income, social security, Medicare, and federal unemployment (FUTA) taxes.

If the expenses covered by this arrangement are not substantiated (or amounts in excess of substantiated expenses are not returned within a reasonable period of time), the amount paid under the arrangement in excess of the substantiated expenses is treated as paid under a nonaccountable plan. This amount is subject to the withholding and payment of income, social security, Medicare, and FUTA taxes for the first payroll period following the end of the reasonable period of time.

A reasonable period of time depends on the facts and circumstances. Generally, it is considered reasonable if you give your employees their advance within 30 days of the time that they incur the expenses, **adequately account for the expenses within 60 days after the expenses were paid or incurred**, and return any amounts in excess of expenses within 120 days after the expenses were paid or incurred. Also, it is considered reasonable if you give your employees a periodic statement (at least quarterly) that asks them to either return or adequately account for outstanding amounts and they do so within 120 days.

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