



University of Pittsburgh Policy

University Travel, Business Entertainment, Honoraria, and Miscellaneous Reimbursable Expenses

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Category: Financial Affairs
Section: Business Expenses
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Policy Number: 05-07-01
Effective Date: March 1, 2017
Responsible University Officer:

- Senior Vice Chancellor and Chief Financial Officer

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POLICY STATEMENT

The University's policy is intended to achieve compliance with the Internal Revenue Service (IRS) Accountable Plan rules, federal Uniform Guidance, and to demonstrate good stewardship of donor, student, research sponsor and taxpayer funds. Travel, business entertainment, and miscellaneous reimbursable expenses incurred on grants, contracts, sponsored programs, gift funds, or other restricted funds must comply with University policies and any specific expense policy of the funding source or contract provision, if more



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restrictive than University policy. Therefore, travel, business entertainment, honoraria, and miscellaneous reimbursable expenses should be reasonable, have a documented business purpose, show evidence that the expense was actually incurred, and be reported to the University in a timely manner as described in this policy.

Departments and responsibility centers may establish more strict requirements and thresholds for travel and business expenses, but cannot usurp the requirements and thresholds established in this policy.

University Policy Exceptions

Exceptions to the requirements of this policy require approval and move upward through each level of the traveler's reporting hierarchy until approved by the following:

- Officers of the University
- Vice Chancellor or above
- Dean or Academic Director
- Responsibility Center Head

Certain expenses that may be reimbursed at the discretion of the department are indicated as such. Please consult your central business office for departmental policies. Those are noted in the Expense Reimbursement [Eligibility Quick Reference Guide](#) as "standard approval".

This policy is divided into three sections:

- I. [Business Entertainment and Miscellaneous Reimbursable Expenses](#)
- II. [Travel Expenses](#)
- III. [Honoraria](#)

I. Business Entertainment and Miscellaneous Reimbursable Expenses

Reimbursable business entertainment and miscellaneous expenses include the following:

- Small business meetings or meals.
- Other organized University meetings and events.
- Moving expenses for relocation of full-time faculty, librarians, and administrative and professional staff who are newly hired by the University or are being transferred to a new University location.
- Last minute incidental expenses, like name tags, if needed for meeting or event.
- Membership dues and professional license fees.
- Other expenses that are properly approved as an exception to this policy.



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Payment of reimbursable expenses

The preferred method of payment for business entertainment and other miscellaneous expenses is the University Travel Card. Direct billing to the University may be used for certain types of expenses, such as moving expenses, when arranged by the [Transportation Office](#).

Business purpose meals, meetings, and events

Requirements for reimbursement of business meals and events for University employees, organized business meetings and working meals, receptions, and University events follow:

- The expense must be necessary to conduct University business.
- Meals that include only University employee(s) will be reimbursed if the employee(s) are required by the University to work through a meal and exception approval has been granted in advance.
- The meal, meeting, or event may include other University employees whose presence is required and necessary to conduct University business.
- The per-person cost, including tips, must not exceed \$75 (\$25 per person for receptions).
- A list of attendees including their full name and affiliation should be included. (Note research participant names are not needed, but the following would be required for them - statement that research attendees are research participants; number of research participants; and description of the research purpose.)
- The expense must be supported with itemized receipts including detailed receipts for minor incidental expenses (required for reimbursement if the total meal cost for all participants is greater than \$75).
- A description of the meeting purpose must be included.
- Alcoholic beverages may not be charged to sponsored projects or grants. Charges to non-sponsored projects (i.e., entities 02, 03, 04, and 09) require approval as an exception to this policy.
- Documentation supporting the expense is to be retained in accordance with the [Financial Record Retention Schedule](#).

Meals and events for University employees

Meals and events that are primarily celebrations for University employees are generally not permitted and will not be reimbursed. Reimbursements would require exception approval.

Examples include: holiday parties, breakfast or lunch meetings with all employees, welcome lunches for new employees, farewell events for students, faculty, and



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employees, end of term celebrations for University employees, retirement parties, or any meal attended exclusively by University employees.

Business meeting meals

Typically involve less than ten (10) people and may occur on or off campus (e.g., recruiting activity, donor meeting, working meeting with University employees and colleagues from other institutions to discuss projects or professional matters).

If the meal is off-site while [in travel status](#), a reduction must be made by University individuals in attendance to the meals and incidental expenses (M&IE) daily allowance on their individual requests for travel expense reimbursement.

When dining in groups while [in travel status](#), restaurants should be asked to split the bill. If the restaurant will not, the senior member of the group should pay with their Travel Card and properly note all individuals in attendance when processing the expense. Other attendees must be sure to reduce per diem by that meal's cost when processing expenses.

Organized business meetings and University events

Typically involve ten (10) or more attendees and can occur on or off campus (e.g., fundraising events, athletic booster events, alumni gatherings, student activities, professional conferences).

For social functions or meetings held in University-owned and operated facilities, it is strongly recommended that the University's Dining Services or Regional Campus equivalent operation provide food and beverages to ensure the health safety of attendees. If an outside provider is preferred, approval of the provider must be obtained from University's Dining Services. [University's Dining Services](#) can advise on issues such as outside provider compliance with health and safety regulations, Americans with Disability Act (ADA) regulations, and appropriate liability insurance coverage.

For smaller, impromptu meetings that require unplanned food or beverages, the best or most convenient outside provider (e.g., take-out pizza or sandwich shops) may be used. It is strongly recommended, for liability reasons, that the outside provider be a reputable brand in the food and beverage industry.

Larger planned off-campus events, for which services are provided by a third party, must be under a University contract or purchase order in order to ensure that the provider complies with health and safety regulations, Americans with Disability Act (ADA)



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regulations, and obtains appropriate liability insurance coverage. Contact the [Purchasing Services Department](#) for assistance. Services contract may include room rentals, lodging, catered meals at the event location (subject to a \$75 per-person meal cost limit), audio/visual and computer equipment rentals, tent rentals, and transportation, etc.

If the event is catered by a University service operation and charged directly to the requestor's department budget, the requestor's department must maintain approval, attendee, purpose, and detailed charge documentation in accordance with [the Financial Record Retention Schedule](#). If the University pays a service provider directly for the event, this supporting documentation must be maintained with the contract.

Gifts, awards and prizes

Gifts, awards and prizes can include goods, services, cash or cash equivalents (certificates, gift cards, etc. that are redeemable for a broad variety of products or services). Gifts, awards and prizes are not generally reimbursable unless they are approved as an exception to this policy. Any gifts, awards or prizes approved as described in the exceptions section of this policy must be actual and reasonable, necessary for the performance of University business (not personal), supported by valid receipts, and are not a payment for service.

Goodwill gifts to University employees

If approval is obtained as described in the exceptions section of this policy, goodwill gifts to University employees will be reimbursed. However, they may be considered taxable income to the recipient by the IRS. Therefore, all properly-approved gifts to employees in the form of cash and cash-equivalent gifts, and non-cash gifts that do not meet the IRS's de Minimis rules, will be reported to the University's Payroll Department by Payment Processing to determine if the payment is tax-reportable. Contact the University's [Payroll Department](#) if you have questions about the tax reporting status of goodwill gifts to employees.

Moving expenses

Moving expenses require advanced approval from the [University's Transportation Office](#).

Membership dues and professional license fees

The preferred method of payment is the University Travel Card. However, the University will reimburse if paid with personal funds. Receipts are not required if the total fee is under \$75.



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Home office expenses

If employees are authorized to work from home by the University, certain expenses such as a secured and dedicated computer and basic office supplies may be provided by the University. University departments should purchase these home office tools for the employee under standard [University purchasing policies and processes](#). This equipment and unused materials remain the property of the University and should be returned when the employee leaves the University. Certain minor materials purchased by employees with personal funds on an emergency basis may be reimbursed with proper documentation.

The University will not reimburse space, utility or other associated home office costs of its employees. These *may* be deductible on the employee's individual federal tax return *if* IRS regulations are met regarding establishing one's home as a principal place of business.

For a full explanation of tax deductions for your home office refer to IRS [Publication 587, Business Use of Your Home](#).

Political contributions

Political contributions by the University are not permitted and will not be reimbursed.

II. Travel Expenses

All traveling guests of the University of Pittsburgh are expected to book travel following this Policy.

Booking Travel

The University's preferred booking method for airfare, lodging, and automotive rentals is through the University's online booking tool or preferred travel agent.

If a [University-wide preferred provider agreement](#) with pre-negotiated discounts and other benefits is in place for the travel services (e.g., travel agent, airline, lodging, and ground transportation) and itinerary that is being booked, then the traveler is required to book with the preferred service providers. Preferred service providers are identified in the University's online booking tool. If a preferred service provider is available for the traveler's itinerary and not used, a brief explanation should be included when submitting the expenses for reimbursement.



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The University's preferred payment method for airfare, lodging, transportation, meals while [in travel status](#), parking, and other travel related charges is the University Travel Card. [Contact PantherExpress Customer Service](#) for additional details for situations when a University Travel Card is not accepted.

This policy sets the University-wide limits, and guidance for reimbursable travel expenses. Departments or Responsibility Centers may apply more strict thresholds as desired.

The University will not reimburse non-business expenses incurred by a spouse/registered domestic partner and/or guest in connection with the business travel requirements of a University employee. Additionally, such personal expenses may not be charged directly to the University and then later reimbursed to the University by the individual.

Personal expenses incurred during travel are the sole responsibility of the traveler, and will not be reimbursed.

Group travel

A group of ten (10) or more participants, traveling to the same destination, over the same dates, from one or more origin cities, may qualify for group travel rates. In order to obtain group travel discounts, meeting planners should contact the [University's preferred travel agency](#) for assistance.

In order to ensure the safety of travelers, all charter transportation such as bus or aircraft, regardless of the amount, must be reviewed and approved by the PantherExpress Travel and Expense Management Office.

Study abroad travel

Coordinated through [Study Abroad Office](#).

Air Travel

Air travel is expected to be the best value coach/economy airfare, unless there is a legitimate business circumstance or medical condition that requires booking a flight above the best value coach/economy airfare.

The best value coach/economy airfare is defined as follows:

- The selected flight is within two hours before or after the requested departure/arrival time.
- The selected flight layover time does not exceed 1 ½ hours.



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- The selected flight does not increase the one-way elapsed trip time by more than 2 hours, **nor** include more than one stop and/or connection in the traveler's one-way route.
- The traveler does not arrive later than required for participating in a business event, or; depart earlier than required from a business event.
- The “best value” total airfare may include the following basic reasonably-priced services: one (1) checked bag except for extended travel or other extenuating reasons, in-flight Wi-Fi if required for business use, and overhead bin space. Best value airfare may be structured as an all-inclusive price, or it may be structured as a base airfare plus fees for the basic services listed above. The department should consider the risk of the ticket being non-refundable when booking basic economy or economy non-refundable tickets.
- Other supplemental airline fees, such as for special seat assignments, early boarding, etc. **may** be reimbursed if the department approver determines they are necessary to comply with the Americans with Disabilities Act (ADA) or for other legitimate business reasons.

Business class seating is allowable on flights when the in air time is a continuous six hours or more.

Flight change fees are not reimbursable unless reasonable and necessary for University business.

Chartered air travel must be approved by the [PantherExpress Travel Manager](#).

Fees for in-flight convenience items and entertainment (e.g., alcoholic beverages, movies, headphones, snacks) are not reimbursable.

Lodging when [in travel status](#)

The following criteria for reimbursement apply unless pre-negotiated conference rates are used:

- Lodging expenses include room rates, taxes, and internet charges (if detailed on the hotel bill).
- Lodging expenses may not exceed the hotel's rate for a standard single room.
- Resort hotels are not permitted unless it is the site of the conference being attended.
- Luxury accommodations are not reimbursable.
- The University will not reimburse for “no show” billing or late cancelation fees if the traveler had reasonable time to cancel.



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- Hotel movie rentals will not be reimbursed and should be considered as part of the traveler's per diem.
- Pitt travelers are permitted to arrange Airbnb lodging through the Concur online booking tool. The preferred method of payment for Airbnb is the Pitt Travel Card. Pitt encourages all travelers to book with Airbnb Super Hosts who have good reviews and to be cautious of hosts that cancel reservations frequently.

Lodging expenses within 50 miles of the traveler's residence will not be reimbursed.

Reimbursement for lodging using a per diem allowance is permitted for foreign travel, but not domestic travel. A detailed receipt for foreign hotels is preferred, but not required if the per diem allowance is used or due to technology limitations in remote locations.

Please refer to the [State Department per diem guide for foreign travel](#). Note that these rates change periodically.

Ground transportation

In general, the use of University fleet vehicles is preferred when driving for University business. To reserve a fleet vehicle on the Oakland campus, contact [University Parking and Transportation](#).

- Drivers must follow the Department of Parking and Transportation Services guidelines.
- Departments will be charged for the use of University fleet vehicles and drivers do not need to request reimbursement.

Personal Vehicles

Use of a personal vehicle for business is strongly **discouraged** primarily due to the personal liability the vehicle owner automatically assumes. The vehicle owner's automobile liability insurance coverage is primary coverage. There is no physical damage coverage through the University on a personal vehicle. The employee is responsible for the deductible portion of the personal collision coverage and for any increased personal automobile insurance premiums as a result of an accident. No reimbursement will be made by the University for accident-related repairs.

If a personal vehicle must be used:

- The owner of the vehicle must carry automobile liability insurance.
- The driver must have a valid driver's license.
- The owner's automobile liability insurance card (provided by the insurance agent) must be in the driver's possession.



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- The total cost of using a privately-owned vehicle, including mileage, excess lodging or other additional costs, should not exceed the cost of air or other modes of commercial transportation.
- Accidents involving injuries or damages to other persons or property while using a privately owned vehicle on University business must be immediately reported to the owner's insurance company.
- The driver must notify the University's [Office of Risk Management](#) and, if applicable, report employee work-related injuries to your supervisor and the University's third-party claims administrator (TPA) at 1-800-633-1197.
- Traffic violations, parking violations, or towing expenses will not be reimbursed.

Transportation from airport to final ground destination

- Travelers should compare costs of alternate transportation to minimize the cost between airports and hotels or other final ground destinations.
- When possible, purchase round trip tickets for shuttles with the Travel Card because the round-trip cost is generally less.

Car and commercial vehicle rental

- Rental of a 15-passenger van for students and University business transportation is prohibited. Alternative options would be 8-passenger and 10-passenger vans, mini-buses, private charter buses, and school buses.
- Domestic rentals U.S. (including Alaska and Hawaii), U.S. Territories, Puerto Rico, and Canada) do not require collision or liability insurance to be purchased at the time of rental and will not be reimbursed.
- Foreign car and commercial vehicle rentals in countries and territories not mentioned above require the traveler to purchase insurance offered by the car companies.
- Travelers must inspect the vehicle rental and report damage to rental agency before and after rental.
- Travelers should refuel before returning rented vehicle to avoid fuel charges.

Chartered bus arrangements

- Must be arranged and approved by the [Department of Parking and Transportation Services](#).

Car sharing services

Privately-owned car sharing services, such as Uber and Lyft, are not consistently regulated for safety, background checking, insurance, receipts, etc. in the same way that traditional services are regulated. Because of these concerns, the University discourages



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use of these services and encourages use of more traditional single-trip services such as taxis; if no other alternative is available, car sharing services will be reimbursed.

Mileage reimbursement for personal vehicle

Although use of a University fleet vehicle or commercial rental vehicle for University business travel is preferred, the University will reimburse for business use of personal vehicles such as for travel to/from the airport or other extenuating circumstances. Reimbursement will be to the driver for mileage per the IRS Mileage Rate to cover all costs including depreciation, repairs, fuel, insurance, towage, and other similar expenses.

If traveling during normal work days, based on IRS regulations, the traveler must deduct normal commuting miles from travel to the airport or other business destination. If the traveler is authorized by the University to work from home **and** the traveler's home meets IRS requirements for establishing home as the principal place of business, then normal commute miles should not be deducted. On non-working days, or days on which the University is closed, normal commuting miles are not deducted for travel to the airport or other business destination. Requirements:

- The driver must have a valid driver's license.
- The total cost of using a privately-owned vehicle, including mileage, excess lodging or other additional costs, should not exceed the cost of air or other modes of commercial transportation.

Other modes of transportation

- Accommodations should be made through the University's preferred travel agent.
- Reimbursable provided that:
 - Excessive expense or time is not required to accommodate the traveler's preference.
 - Economy class is used.

Meals when [in travel status](#)

Following are requirements for reimbursable meals while traveling:

- Reimbursed when not provided by your conference or event.
- Reimbursed when not related to organized business meetings or official University events.
- Reimbursed when incurred during travel with an overnight stay, or during travel lasting 8 or more hours without an overnight stay.
- The University recommends the use of per diem for in-travel meals. Actual meal expenses **equal to or less than** the [Federal GSA Policy Per Diem Guide](#) will be reimbursed without receipts.



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- Departments may establish per Diem rates lower than the [Federal GSA Policy Per Diem Guide](#).
- Reasonable reductions equal to the approximate meal value should be made to the traveler's per diem rate when:
 - Meals are provided by a host or included in a conference or seminar fee.
 - Any meals prior to or returning from the first and last day of travel.
 - The traveler hosts a business meeting that includes a meal. [Review the policy section on business meeting meals](#). Travel includes an organized business meeting or official University event meal with non-University individuals.

Telephone and Wi-Fi charges while [in travel status](#)

Requirements for reimbursement follow:

- All business-related calls will be reimbursed regardless of call location.
- One personal call per day will be reimbursed if traveling on business overnight.
- Wi-Fi charges while in flight or during lodging are reimbursable if utilized for business purposes.

Cellular phones may be borrowed from [PittGlobal Global Support Operations](#) for use when traveling internationally.

Postage and other expenses

All business related postage, scanning, and facsimile transmissions will be reimbursed.

Foreign currency expense

The University's travel expense reporting system utilizes OANDA Rates[®] for currency conversion. The exchange rates provided by OANDA Rate Services are averages for the global foreign exchange market gathered from frequently updated sources, including [OANDA fxTrade](#) currency trading platform, leading market data suppliers, and contributing financial institutions. The data is filtered and stored in a proprietary data repository.

Foreign currency gains and losses when using a personal payment card or utilizing travel advances:

- Gains up to \$75 from a travel advance will be retained by the traveler.
- Losses during an international business trip will be reimbursed by the University.

Non-Reimbursable Expenses

The following expenses are considered personal and are non-reimbursable unless accompanied by an exception signature:



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- Costs for consulting for other organizations, hotel stays when not on University business, or travel for spouse/registered domestic partner
- Lodging incidentals such as movies, snacks, umbrellas, or bathrobes
- Personal credit card, fees and interest
- Child care
- Theft, loss or damage to personal property
- Personal (billed to home) cellular phone expenses
- Home internet expenses
- Home or lawn maintenance expenses
- Fees paid to credit card companies to access accrued card rewards
- Insufficient funds check fees (NSF)
- Use of personal residence
- Relocation moving expenses
- Payments to consultants or employees for services rendered to the University using a travel agency credit in lieu of cash
- Service provider payments - Services should be acquired by executing a contract for services, with payment directly to the service provider based on a detailed invoice. Refer to the [Guide to Purchasing](#) for more detail
- Travelers check fees for foreign travel are reimbursable

The following expenses are considered personal and non-reimbursable; however, they may be subject to departmental approval if for a legitimate business purpose:

- Personal hygiene items
- Laundry
- Medical costs, doctor fees, prescriptions or other drugs
- Vaccinations
- Visa costs, passports and TSA Pre-Check
- Traveler's check fees for domestic travel will not be reimbursed unless there is a valid security reason documented in the travel and business expense reimbursement request
- On-campus parking fees for working overtime or non-standard hours

Receipts

Receipts are not required if the expense is for rental car fuel, parking, tolls, taxi service, airport car service, shuttle services, or other modes of transportation when the total amount is under \$75. Receipts are also not required for meal and incidental expenses reimbursed via a per-diem.

Supporting documentation is required for all other reimbursed expenses. Receipts/supporting documentation should be legible, and provide sufficient detail to



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support the validity of the expenses charged to University and sponsored project accounts. They should include supplier name, date of purchase or service, goods or service purchased, amount of charge or payment, payment type (credit/debit/cash).

- For lodging, a detailed hotel bill (folio) showing the method of payment is required, unless the traveler is unable to obtain one in a remote global destination.
- For conference registrations, only a debit/credit card receipt is required.
- Debit/credit card receipts should show the last 4 digits of the card on the receipt.
- Email confirmation/receipts for airline charges are acceptable.
- All other types of expenses for which reimbursement is sought should have a receipt directly from the supplier of the good or service, and not a credit card receipt.

Documentation supporting costs are to be retained in accordance with the [University's record retention schedule](#).

III. Honoraria

As a gesture of appreciation, the University may pay honoraria to certain individuals such as members of Boards of Visitors, guest speakers, judges, panel members, peer/program reviewers, or symposium participants. In some cases, the University may pay an honorarium and/or agree to reimburse the honoree's out-of-pocket expenses. Honoree expenses substantiated in accordance with this policy are not tax-reportable to the IRS. Honorarium payments are tax-reportable if the total paid by the University exceeds \$600 in a calendar year.

Payments to companies, professional speakers' bureaus, or any individual providing professional services may not be reimbursed utilizing the travel and business expense policy. Instead, please contact Purchasing Services for assistance in developing a contract for your professional speaker.

DEFINITIONS

In Travel Status – designated as the starting time that the traveler leaves their personal residence or workplace and continues until the traveler reaches their personal residence or workplace when the travel has been completed.

WHO SHOULD READ THIS POLICY

All University travelers and administrators on all campuses.



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KEY STAKEHOLDERS

- PantherExpress Travel and Expense Management System
- Parking, Transportation, and Services Office
- Computing Services and Systems
- Payment Processing
- Study Abroad
- Export Control
- Risk Management

RESPONSIBILITIES

Traveler and/or delegate

- Submit travel expenses:
 - Incurred/paid by the traveler
 - Within 30 days of travel
 - Reasonable
 - Supported by adequate documentation where required
 - Serve a legitimate business purpose
 - In compliance with University policies and sponsored project guidelines
 - Not previously paid by the University or another organization
 - Utilize the correct expense accounts
- Book travel:
 - Use University-provided booking software or preferred travel agency in order to obtain University-negotiated discounts
 - Book and pay for travel services using the University Travel Card in order to limit out-of-pocket expenses when possible and minimize expense report administration
 - Request that tax not be collected on travel expenses where possible
- Personal, spouse/registered domestic partner and dependent expenses incurred while traveling will not be reimbursed by the University
- Cancel hotel reservations and making reservation changes in a timely manner to avoid "no show" charges

Expense approver

- Expense submissions:
 - Review expense amounts for compliance with:
 - University policy and any sponsored project guidelines
 - Any departmental thresholds lower than the University policy
 - Validate the correct account is used
- Implement travel expenses thresholds lower than University policy if applicable
- Review and approve expense requests in a timely manner
- Reconcile travel expense activity to University level reports



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PantherExpress Travel Manager

- Source and validate travel discounts available to travelers
- Establish preferred travel agencies
- Provide clear, accessible information assistance about booking, payment and expense reporting to University travelers and administrators
- Provide in-travel assistance to travelers
- Manage direct billing arrangements with service providers where possible.

Parking, Transportation, and Services Office

- Provide University fleet vehicles, chartered bus services and employee relocation services

Payment Processing

- Audit travel and business expense reports for compliance with University policies
- Reimburse approved out-of-pocket expenses on a timely basis
- Issue travel advances when authorized
- Monitor outstanding travel advances

PITGlobal Support Operations

- Provides computer and telecommunications equipment to travelers as needed

Travel agency

- Validate contract rates
- Issue tickets for travel
- Support travelers while traveling

Study Abroad department

- Coordinate travel for study abroad programs

Office of Export Controls Services

- Provide assistance to departments in achieving compliance with export controls regulations

Office of Risk Management

- Establish insurance coverage for University travelers
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CONTACTS

All inquiries related to Travel are to be made at [PantherExpress Customer Service](#).

Other Contacts:

Subject	Contact	Contact
Fleet vehicle rentals	Parking, Transportation, and Services Office	412-624-4433
Travel questions (including travel agency contacts)	PantherExpress Travel Manager	412-624-4398
Reimbursement questions	Payment Processing Department	412-624-3578
Assistance in complying with export control regulations	Office of Export Controls Services	412-624-0140
Study Abroad	Study Abroad Office	412-648-7413
Cellular phone rentals for international travel	PITGlobal Support Operations	412-624-0125
Travel-related insurance and risk management	Office of Risk Management	Fax: 412-624-1817

RELATED UNIVERSITY POLICIES

Policies

P-Card Policy	05-02-12
Travel Advance Policy	05-07-03
Travel Card Policy	05-07-04
Required use of Contracted Suppliers	05-02-15

HISTORY

1/30/17 Updated - SFJ
9/28/17 Updated - MMB
10/25/2019 Minor Update



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Expense Reimbursement Eligibility Quick Reference Guide

General				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval required	
			Standard Approval	University Exception
Research participant payments	No	Payments to research participants should be made with WePay stored value cards.		X
Service provider payments	No	Services should be acquired by executing a contract for services, with payment directly to the service provider based on a detailed invoice. Refer to the Guide to Purchasing for more detail.	X	
Political contributions	No	The University Political Contributions policy, 05-06-05, expressly prohibits political contributions.		Never
Alcohol (Also see group business meal section of policy)	No	An exception to the policy is required for the purchase of alcohol. Not permitted to be charged to research grants, contracts, or programs.		X



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<u>Gifts</u>				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval required	
			Standard Approval	Exception
Gifts, Awards and Prizes	No			X
Goodwill gifts to employees including flowers or for celebrations of events such as Birthday, New Baby, Work Anniversary, Retirement, Death	No	Can be reimbursed with exception approval. Any goodwill gifts to employees of cash, cash-equivalent gifts, non-cash gifts that do not meet the IRS's de Minimis rules; may be taxable to the employee.		X



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Personal				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Costs for consulting for other organization, hotel stays when not on University Business, or travel for spouse/registered domestic partner	No	Generally these types of personal expenses are not reimbursed.		X
Personal credit card, fees and interest	No			X
Child care	No			X
Theft, loss or damage to personal property	No			X
Personal hygiene items	No		X	
Laundry	No		X	
Medical costs, doctor fees, prescriptions or other drugs	No		X	
Vaccinations	No	Unless required for University business travel.	X	



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Personal				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Visa costs, passports and TSA Pre-Check	No	Unless the traveler needs to obtain a visa to travel for University business.	X	
Personal (billed to home) cell phone expenses	No			X
Home internet expenses	No			X
Home or lawn maintenance expenses	No			X
Fees paid to credit card companies to access accrued card rewards	No			X
Insufficient funds check fees (NSF)	No			X
Use of personal residence	No			X
On-Campus Parking fees for working overtime or non-standard hours	No		X	
Relocation moving expenses	No	Policy 05-07-02 Moving Expenses - Household Goods should be followed.		X



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<u>Transportation</u>				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Airfare	Yes	Best value coach/economy total airfare unless circumstance or medical condition require different. Business class allowed if in air time is a continuous 6 hours or more.	X	
Airline baggage fees	Yes	One checked bag	X	
Airline seat upgrade fees	No	Supplemental airline fees, such as for special seat assignments, early boarding, etc. <i>may</i> be reimbursed if the department approver determines they are necessary to comply with the Americans with Disabilities Act (ADA) or for other legitimate business	X	



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Transportation				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Airfare fees for convenience items and entertainment (e.g., alcoholic beverages, movies, headphones, snacks)	No	Convenience items and entertainment are not reimbursable.		Never
Airline charges for Wi-Fi	Yes		X	
Flight change fees	No	Unless reasonable and necessary for University business.	X	
Trip Cancellation insurance	No		X	
Luxury limo service	No			X
Transportation from airport to final ground destination	Yes	Luxury limo should not be used. Round trips should be booked for shuttles to reduce costs.	X	
Car share (Ex: Uber and Lyft)	Yes	Discouraged due to inconsistent regulations for safety, background checking, insurance, receipts, etc.	X	
Taxi fares	Yes		X	



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Transportation				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Car rentals	Yes	When renting a vehicle an inspection should be done before and after the rental.	X	
Gas for rental car	Yes	While on University business. Rented vehicles should be refueled before returning to rental agency.	X	
Parking and tolls	Yes	While on University business.	X	
Vehicle rental insurance for domestic travel	No	Domestic is considered U.S. (including Alaska and Hawaii), U.S. Territories, Puerto Rico, and Canada and coverage is included when using the Travel Card and preferred car rental company.	X	
Vehicle rental insurance for Foreign travel	Yes	Insurance is not provided and should be purchased when traveling where the University provided insurance does not provide coverage.	X	
Personal vehicle mileage	Yes	Mileage is calculated within the expense reimbursement system.	X	
Repair, maintenance, or insurance of personal vehicle	No			X



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Transportation				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Accident related repairs on personal vehicle	No			X
Traffic or parking violation fines or fees	No			X
Chartered bus	No	Must be arranged and approved by the Department of Parking and Transportation Services.		X



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Lodging				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Home sharing services such as Airbnb	Yes	Discouraged due to inconsistent regulations for safety, background checking, insurance, receipts, etc.	X	
Room rates, taxes, and internet charges included in bill	Yes	Must be detailed on bill. Not exceed the hotel's standard single room rate. Traveler should request tax exemption where possible.	X	
Foreign travel hotel charges	Yes	Detailed receipts are preferred but not necessary if using the foreign per diem allowance.	X	
Resort hotels	No	Unless it is the site that the travelers' conference.	X	
Pre-negotiated room rates when a part of a conference	Yes	When a conference has negotiated rates available to attendees of a conference.	X	
Luxury accommodations	No			X
No show bills and fees	No			X
Lodging expenses within 50 miles of residence	No			X
Hotel movie rental	No			Never



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<u>Meals</u>				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Meals while traveling	Yes	The University recommends the use of per diem. During travel with overnight stay or meals during travel lasting 8 or more hours without an overnight stay.	X	
Business meals as part of an organized business meeting or an official University event meal with non-University individuals	Yes	Business meals will be reimbursed with a reduction to the per diem if traveling. A detailed receipt is required.	X	
Meals over the per diem (ex. room service)	No	Expenses over the per diem are not reimbursed.		X
Meals provided by host or those included with conference fee	No	Should be included in the conference fee and would be a reduction to the per diem.		X



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Incidentals and Other				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Incidentals like movies, snacks, umbrellas, or bathrobes	No	Incidentals are included in the per diem rate.	X	
Payments to consultants or employees for services rendered to the University using a travel agency credit in lieu of cash	No	Purchase of services should be coordinated through PantherExpress or the Payroll Department.		X
Telephone charges	Yes	Must be business related. One personal call is allowed per day if traveling on business overnight.	X	
Cellular phone charges	No	For international travel, traveler should request a cell phone from Pitt's Global Operations Support if needed. This service is not available for domestic travel.		X
Postage, scanning, facsimile	Yes	Provided it is in the course of University business.	X	
Incidentals for business meetings during travel (name cards, posters, etc.)	Yes		X	



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Incidentals and Other				
Expense	Generally Reimbursable	Conditions/Notes on Reimbursement	Approval Required	
			Standard Approval	Exception
Foreign currency expense	Yes	Foreign currency exchange gains up to \$75 may be retained by the traveler. It is recommended to use the Travel Card.		X
Traveler's check fees	No	Unless there is a valid security reason for using Traveler's Checks documented with the expense reimbursement request.	X	
	Yes	Traveler's check fees for foreign travel are reimbursable.		
Membership dues and professional license fees	Yes		X	
Home office expenses	No	Certain expenses are reimbursable.	X	
Honoraria	Yes	Supporting documents should include: payee name, payment amount, expense date, and/or a copy of a flyer for the event if possible.	X	