

Travel Advance Instructions

Overview

Mason employees traveling on university business for group travel or to international destinations, as described below, may request a travel advance. The advance may be used to pay out-of-pocket travel expenses that are un-allowable on a Mason P-card or are unable to be directly billed to Accounts Payable. The incurred expense(s) must be considered reimbursable under the [Travel Policy](#).

- Group Travel: Faculty and staff members who are supervising groups of students on university-sponsored activities; such as forensics, athletics, music, etc.
- Faculty and staff members traveling to an international destination(s) where credit cards may not be accepted.

The travel advance payment will be processed as an **Accounts Payable direct deposit**. Please visit [Patriot Web](#) to verify the Accounts Payable direct deposit information or to establish an Accounts Payable direct deposit. **You must establish an Accounts Payable Deposit in [Patriot Web](#) to receive a travel advance.**

- After login select the "Employee Services" tab
- Click on "Pay Information" then "Direct Deposit Allocation"
- Select "Update Direct Deposit Allocation" and verify the bank information listed under the heading "Accounts Payable Deposit." If this is not the correct bank account, please make changes on this page

How to Complete the Travel Advance Request

The Request for Travel Advance form must be completed in its entirety.

1. Employee name, G number, and contact phone number
2. Department name and fund/ org
3. Travel Advance amount
4. Date the funds are needed
5. Reason/purpose for travel
6. Dates of travel and destination(s)
7. Signatures of traveler
8. Signature of fund/ org approving official. If the payee/traveler is also the approving official for the fund/org, the employee's supervisor must also sign the request.
9. Fully approved Travel Authorization with electronic signature record (if required for trip)
10. For group travel, provide the cost analysis for the trip

If traveling to a comprehensively embargoed country/region, the Travel Authorization must include an electronic approval from Mason's Office of Research Integrity and Assurance. Such destinations currently include: the Crimea Region of Ukraine, Cuba, Iran, North Korea, Sudan and Syria.

The Travel Advance Request form and supporting documentation must be submitted to Accounts Payable at MS 3C1 with sufficient lead time for processing (ten business days). Travel advance requests will not be issued more than seven days before the trip departure date except in documented extenuating circumstances. For an extended trip, beyond 30 days, multiple payments may be issued.

Settlement of Travel Advance

A travel advance is a direct loan to an individual and must be repaid in full within 30 calendar days from the conclusion of the trip. Failure to repay in a timely manner will result in an immediate deduction of the travel advance amount from the traveler's pay check without further notice. The traveler will not be eligible to receive future travel advances.

To reconcile the travel advance, the traveler must submit his/her completed and approved Travel Expense Reimbursement Voucher and required receipts to the Travel Office, MS 3G6. A Travel Expense Reimbursement Voucher must be submitted in all cases when a travel advance is issued. This includes situations where the travel expenses are exactly equal to the travel advance. The travel advance amount will post to the fund/org provided by the traveler after Travel Office review.

The travel advance will be deducted from the total allowable expenses claimed on the Travel Expense Reimbursement Voucher. A reimbursement for the net amount due to the traveler will be issued by direct deposit. When a travel advance exceeds the amount of total allowable expenses claimed, the traveler must remit payment by check or money order made payable to George Mason University. A completed Cash Receipt form and payment must be submitted to the Cash Office. A copy of the Cash Receipt noting bank 39, fund 32319, account 131322 that is signed by the Cash Office must be attached to the reimbursement.

Required Documents for Settlement of Travel Advance

Listed below are the items that must be obtained during the trip to reconcile the travel advance

Team Travel: A travel reimbursement voucher must be completed after the trip. Supporting documentation in the form of original receipts must be attached to the travel reimbursement voucher. Itemized receipts should clearly document the purchase.

1. Public transportation
2. Meals: Travel roster is required if team members receive a meal allowance. The roster should include recipients' names, date, amount paid, signature and description of allowance (breakfast, lunch or dinner)
3. Entry fees
4. Incidental expenses
5. Hotel expenses

The reimbursement voucher and supporting documentation and must be sent to the Travel Office at MS 3G6. Attn: Penny Smith

Individual International Travel: A travel reimbursement must be completed after the trip. Supporting documentation in form of original receipts must be attached to the travel reimbursement voucher. Itemized receipts should clearly document the purchases.

1. Public transportation
2. Business meals: Itemized receipt and approved Food and Beverage Authorization form
3. Currency conversion receipt: must include date, conversion rate and amount converted
4. Entry fees
5. Hotel expenses
6. Tour guide or translators: must include recipients' name, amount paid and recipients' signature.

The reimbursement voucher and supporting documentation must be sent to the Travel Office at MS 3G6. Attn: Penny Smith.

Payments to Foreign National Local Workers

Travel advance amounts that are used to make payments to **foreign nationals** for independent personal services provided **in the U.S.** are subject to a **30%** statutory tax rate (unless exempted by the Internal Revenue Code or by the tax treaty). Payment may be made to the individual **ONLY** if all required documents have been completed and approved. Additional information on Honorarium Payments to Foreign Nationals may be found at <http://fiscal.gmu.edu/accountspayable/process-honorarium-payment/>.

Travel advances that are used for payments to **foreign nationals** for independent personal services provided **outside the U.S.** are presumed to be subject to the **30%** statutory tax rate, unless documents supporting **Foreign Source Income** claims are collected. Foreign Source Income is not taxable and not reportable in the United States. The following supporting documents for **Foreign Source Income payments** must be included with the Travel Reimbursement Voucher.

- IRS Tax Document - [W-8Ben](#) form
- [Statement for Independent Personal Services Performed Outside of the U.S.](#)
- Note with the foreign national's signature, indicating the receipt of the payment
- Justification providing information about the nature of the activity and the dates performed

When a travel advance is used to pay a third party on behalf of the foreign national, please contact the International Tax Office at 703-993-2969 or via email at inttax@gmu.edu prior to making a payment to identify any potential tax withholding and/or reporting issues that might arise.

Delinquent Advances

A travel advance is a direct loan to an individual and must be repaid in full within 30 calendar days from the conclusion of the trip. Failure to repay in a timely manner will result in an immediate deduction of the travel advance amount from the traveler's pay check without further notice. The traveler will not be eligible to receive future travel advances. In the event the employee has left the

university, the delinquent account will be placed with a collection agency. The employee will be responsible for all costs incurred in collecting the delinquent debt.

Cancellation

If a travel advance was issued but is no longer needed, the traveler must submit a personal check or money order payable to George Mason University and deposit it to the Cash Office with a completed Cash Deposit slip referencing the travelers name, Bank 39, fund 32319, account 131322 and the travel advance LI number (listed on the check stub).

Contact Information

Please contact 703-993-2580 or aphelp@gmu.edu with any questions or concerns.