Fiscal Administration Session 3

Expense Reimbursements (Travel, etc.) and the Mason Finance Gateway
Travel, Meals and Entertainment Policy 2101

As an Agency of the Commonwealth, we have a public obligation to ensure that all expenditures are essential, reasonable and support the mission of the university.

Travel Expenditures

- Employee domestic travel expected to exceed $1,000 and International Travel will require Pre-Approval through the Mason Finance Gateway.
- Local travel is limited to mileage only and employees are generally not reimbursed for local lodging. Visitors are limited to the appropriate local contracted hotel/motel.

Food and Beverage Expenditures

- Purchases that may be deemed as “personal expenses” to include meals, snacks, entertainment, and refreshments are prohibited.
- Food/Beverage may NOT be provided at regularly scheduled or routine meetings (i.e., monthly staff meeting, quarterly unit meeting) or as a way to boost morale or promote goodwill among employees. Alcohol and Flowers are prohibited.
Travel Expenses and Dollar Limitations

Mason has established dollar limitations on certain categories of travel expenses as indicated in this section. **Travelers will not be reimbursed for amounts in excess of these limitations.**

- Lodging Rates – governed by the U.S. General Services Administration (GSA). The base rate may be doubled (base rate x 2) as appropriate and approved by the Department.
- Per Diem Rates – governed by GSA and must correspond to the location specified for overnight lodging. Include meals, taxes, tips and incidental expenses (laundry/personal).
- Rental Car Rates – Enterprise or other rental agency, limited to compact and standard.
- Mileage Rates – governed by the IRS. Rate is reduced when vehicle travel is over 280 miles per day. Normal commute mileage is not reimbursable.
- Personal Travel with Business Travel – if a business trip is preceded/extended to combine with personal travel, a cost comparison must be documented. Reimbursement will be for the lower rate.
Paying for Travel Expenses

The expenses paid for business travel will be assessed and approved by the Fund/ORG approver. Please visit the Pay for Travel page for more information.

- **P-Card** – Should be used for common carrier transportation (air/rail) and conference registration fees
- **Travel Charge Card** – An individual liability credit card
  - Authorized for business travel expenses only (including air/rail, meals, lodging, etc.)
  - Full balance due within 30 days
- **Travel advances** – **Limited** to Student Group travel and international travel when credit card is not readily accepted

**Personal Credit/Debit Card** – Most employee travel expenses are incurred by the employee and reimbursed through the Mason Finance Gateway after trip completion.
Documenting Travel and other business expenses

In all cases, reimbursements must be supported by a final itemized receipt, invoice, or proof of purchase.

- A valid and detailed description of the business purpose for the purchase must be clearly stated when submitting a request.
- Typically, tax will not be reimbursed for most out-of-pocket expenses
- Additional documentation may be required upon request

Reimbursable expenses must be carefully assessed by the purchaser and approver prior to purchase

All will be held accountable.
Paying Food and Beverage Expenses

All food and beverage purchases are limited to the per meal dollar maximum* for the location (includes applicable tax and tips - up to 20% - or service fee).

* Maximums are limited to 1.5 times the per diem meal allowances for travel.

1. **Catering** – providing food and drink for a group of people, typically with services such as setup, staffing, and cleanup included.
   - P-Card (preferred, lift required), eVA or our on-campus Caterer through Catertrax
   - A full list of approved caterers can be found here: https://shopmason.gmu.edu/approved-caterers-list/

2. **Business meals** – provided at a commercial dining establishment open to the general public, or university location as long as no service other than delivery/pickup is provided. May occur in travel or non-travel status.
   - P-Card (preferred, lift required), eVA, or Reimbursable.
   - Includes internal personnel training, University-wide initiatives, and functions that support student academic and co-curricular activities (events, organizations, athletics, housing, etc.)

3. **Supplies/Food and Drink** – the purchase of food, drink and supplies that does not include any vendor provided services. (i.e. – general merchandise and grocery packaged items).
   - P-Card (preferred) or Reimbursable.
Documenting Food and Beverage Expenses

The following must be included for all Meal Expenditures, regardless of event type or payment method:

• A final itemized receipt
• A detailed explanation of the business purpose for the food/beverage
  • Provided in the eVA purchase description, P-Card comments, or Mason Finance Gateway
• A list of attendees and affiliations/non-affiliation with Mason
  • A statement of impracticality may be accepted in certain circumstances
• Additional documentation may be required upon request

Food/Beverage expenses must be carefully assessed by the purchaser and approver prior to purchase

All will be held accountable.
Can I purchase…? 

Guidelines on what can and cannot be purchased, payment methods, and purchasing procedures are located on the Can I purchase…? webpage.

- Purchases must be considered essential to the operation and mission of the University.
- Purchase circumstances will vary widely, thus adequate documentation should always be available for review.
- The Virginia Department of Accounts has authority to question any State-funded expenditure.

Additional assistance and contact information may be found on the department directory webpage.
Fiscal Services

University and International Tax Matters

The International Tax Office is responsible for ensuring that Mason complies with U.S. tax and immigration laws.

Review all purchases from foreign vendors and payments to foreign nationals (non-US citizens)

- Including scholarships, fellowships, awards, prizes, travel reimbursements, honorarium payments and other payments for independent personal services. (IRS form W-8BEN must be requested for first time vendors).

Additional information is available on the International Tax Office webpage.
Sales and Use Tax Exemption

• Most purchases are exempt from Virginia State Sales Tax
  • Typically not exempt from other state’s or local taxes
  • Excluding hotel, rental car

• Purchasers should not authorize tax to be paid through eVA, on vendor invoice approvals or purchases made with a P-Card
  • Purchasers are responsible for ensuring that no sales tax is charged. If sales tax is mistakenly charged, contact the vendor ASAP to request a credit.

• Business purchases that are paid with personal funds (out of pocket) may not be exempt from sales and use tax.
  • In most cases, tax will not be processed on reimbursement requests.

Commonwealth Of Virginia Sales And Use Tax Certificate Of Exemption:
Mason Finance Gateway

Procedures for business-related reimbursements
What is the Mason Finance Gateway?

The Mason Finance Gateway, powered by Chrome River, is our travel and expense management system used to process all pre-approvals and reimbursements for university business.

• Mobile-friendly with downloadable APPs
• Fully automated electronic workflow and automatic posting to Banner
• Optical character recognition and Hotel Folio to recognize receipts and automatically itemize expenses
• Built in compliance warnings and violations for policy compliance
• All reimbursements will be processed through this new system and eventually the Gateway will include additional financial transactions such as Invoices and P-Card details.
Mandatory Navigation Training

In order to access the Gateway, employees must complete the mandatory navigation training. This 30-minute online training provides users with an understanding of how to navigate the new system.

- To access the training go to https://masonleaps.gmu.edu/ and login with your NetID and password. Locate the training under the “Required Training” tab. Click on the link to complete this training. Please refer to the Training Guide for assistance. Once training is completed, users will receive an email confirmation, within 2 days, and be granted access to the Mason Finance Gateway.
Tax on Reimbursements

Travel, Meals and Entertainment Policy 2101 – Reimbursement requests and all supporting documentation must be submitted through the Mason Finance Gateway within 60 days of trip or event completion. **Reimbursements submitted more than 60 days after trip or event completion are subject to taxation.**
Reimbursable Expenses
Non-Travel
Circumstances are limited when it comes to expenses that are eligible for reimbursement…
Every effort should be made to utilize a Mason P-Card or eVA as appropriate
Non-Travel Expense Reimbursements
- Dues/Fees -

Examples:
- Publication fees – published, peer review, etc.
- Entry fee – entry to an athletic event, performance, etc. related to work
- Professional Membership dues - Specialized work-related organization
- License Fees – Software, services, etc.
Non-Travel Expense Reimbursements
- Supplies & Services -

Things to note:
- Student Event Supplies, i.e. paper products, decorations.
- Subscription of periodicals, services, software, etc. for bona fide business purposes, NOT TO EXCEED ONE YEAR
- Books will become the property of Mason
- Copy/Print and Mail should still use mandatory suppliers
Non-Travel Expense Reimbursements

- Food & Beverage -

• **Business meals** – a meal provided at a commercial dining establishment, or university location. Includes Internal personnel training, functions that support University-wide initiatives, and functions that support student academic and co-curricular activities.

• **Supplies/Food and Drink** – the purchase of food, drink and supplies that does not include any vendor provided services. (i.e. – general merchandise and grocery packaged items).

All food and beverage purchases are limited to the per meal dollar maximum* for the location (includes applicable tax and tips - up to 20% - or service fee).

*Maximums are limited to 1.5 times the per diem.
Non-Travel Expense Reimbursements

- Registration -

- Registration fee - amount paid to attend conference, training or professional development session
Non-Travel Expense Reimbursements
- Non-Travel Miscellaneous/Other -

• Non-Travel Miscellaneous/Other
  • A list of other Reimbursable Expenditures that are not otherwise categorized.
Itemization should be used in situations when a purchase/receipt may include multiple expense types

• Examples:
  • Conference payment that includes registration charges and organization membership dues
  • A receipt that includes event supplies in addition to food and beverage items.
Reimbursable Expenses

Travel
Pre-trip Planning and Cost Estimate

• The traveler and/or delegate must research and evaluate the most economical means of travel. The following should be considered when planning a trip:
  • Business purpose for Travel
  • Dates of travel
  • Destination(s)
  • Transportation method(s)
  • Lodging requirements
  • Registration fees
  • Meals
  • Other anticipated expenses

• Estimates should include all planned expenses and payment methods including those to be billed directly to the university.
  • Pre-Approvals must be submitted through the Mason Finance Gateway for the following:
    • Total estimated cost expected to exceed $1,000
    • International travel
Travel Expense Reimbursements

Examples of common expenses that are **NOT** reimbursable (not all-inclusive):

- Alcoholic beverages
- Damage to personal property
- Expenses for non-business companions
- Lost or stolen articles
- Movies charged to hotel/motel bills
- Personal negligence
- Towing charges
- Travel to meals, or other non-business locations

To learn more about Personal Travel with Business Travel please review the following Guide
- International Travel -

- Review the Office of Risk Management website prior to International Travel.
- Areas under U.S. Department of State Travel advisories and Centers for Disease Control and Prevention warnings, or countries under comprehensive economic sanctions must be reviewed and approved in advance by the University Travel Advisory Committee (UTAC).
- The Office of Research Integrity and Assurance (ORIA) must pre-approve travel to a comprehensively OR militarily embargoed country. A list of currently embargoed countries can be found: [https://www.pmddtc.state.gov/embargoed_countries/](https://www.pmddtc.state.gov/embargoed_countries/)

- International Travelers -

- Travel must be approved in advance for residents of foreign countries and nonimmigrant VISA holders. Consult with the International Tax Office prior to making travel arrangements.
Mason Travelers Responsibilities

- The Mason traveler is responsible for ensuring that they are in compliance with the provisions of State and University policies and procedures and must submit legitimate and complete documentation to support their travel reimbursement claims.

- Individual travelers are responsible for reviewing and approving documentation if prepared by a delegate.
Travel Expense Reimbursements
- Air and Rail -

Air and rail travel cannot exceed the rates for non-refundable tourist or economy/coach class.

Travel arrangements can be made using any travel agency, ticket provider or online service. More information on Mason contracted Travel agencies, can be found on the Booking Travel Online page of the fiscal services website. For expenses obtained through internet providers, the traveler must attach the entire receipt (all pages) from the internet site showing total cost and confirmed services.
Fiscal Services

Travel Expense Reimbursements - Air and Rail -

Non-refundable economy/coach class must always be selected.

Exemptions are permitted for the following:

**Air:**
- Travel to western Europe and business meeting is conducted within three hours of landing
- The travel is for transoceanic, intercontinental trips of more than eight hours

**Rail:**
- Reserved coach seats are not offered on the route (documentation required)

**Air & Rail:**
- The traveler agrees to pay the difference.
  - Comparison based on date of purchase and uploaded to expense reimbursement.

**ALWAYS Include appropriate documentation for exemption requests.**
Review the [Flight Comparison](#) and [Travel manual](#) for more information.
Travel Expense Reimbursements
- Air and Rail -

The Following are NOT reimbursable expenses:

- Additional accommodations or “enhancements” to the coach fare, including situations when the upgraded seats are the only ones available on a desired flight.
- Travel protection/insurance, seat choice fees, excessive baggage fees
- Acela service on Amtrak, food service, priority seating

The Office of Compliance, Diversity and Ethics must certify travel requiring special accommodations prior to making travel arrangements, per the Americans with Disabilities Act (ADA).
When federal funds are used, provisions of the Fly America Act are applicable and international travel is restricted to a U.S. air carrier unless circumstances meet the qualifications for a waiver.

- Please use the [Fly America Act Decision Tree](https://osp.gmu.edu) prior to booking international travel.

For more information, please visit [https://osp.gmu.edu](https://osp.gmu.edu)
Travel Expense Reimbursements - Ground Transportation -

- AIR / RAIL
- GROUND TRANSPORTATION
- HOTEL
- MEALS / ENTERTAINMENT
- CAR RENTAL
- CAR RENTAL FUEL
- MILEAGE
- PARKING / TOLLS
- PUBLIC TRANSPORTATION
- TAXI / CAR SERVICE / SHUTTLE
Travel Expense Reimbursements
- Ground Transportation -

Commuting mileage:
• Normal commuting mileage and expenses are not reimbursable; only the net additional mileage or expenses may be claimed.

Mileage Rates:
• Personal rate, (currently $0.56 per mile), personal vehicle travel not to exceed 280 miles per day.
• Fleet rate, (currently $0.246 per mile), when personal vehicle exceeds 280 miles per day.
  • Travelers are required to access the Enterprise Trip Calculator (https://dgs.virginia.gov/fleet/travel-planning/trip-calculator/) when planning a trip that involves traveling more than 280 miles per day.
Travel Expense Reimbursements - Ground Transportation -

Travelers may be reimbursed at the personal mileage rate in the following situations:

- Mileage does not exceed 280 miles per day
- Mileage exceeds 280 miles per day, but the cost of the personal car does not exceed the cost of an Enterprise vehicle (Enterprise Trip Calculator must be included with reimbursement)
- An Enterprise vehicle is not available (proof that an allowable vehicle is not available for the day(s) must be included with reimbursement)
- The proposed driver is younger than 21 years of age

Learn about Transportation: https://fiscal.gmu.edu/travel/use-transportation/
Travel Expense Reimbursements - Ground Transportation -

Rental vehicles

- Reimbursement may be received for rental of an economy or standard vehicles, Gas/Fuel and taxes.
- Reimbursements will NOT be received for:
  - Vehicle from informal/non-traditional sources
  - Luxury vehicle rentals
  - Fuel agreements or refuel charges
  - Insurance

Learn about Transportation: https://fiscal.gmu.edu/travel/use-transportation/
Travel Expense Reimbursements
- Ground Transportation -

Insurance on rental vehicles

Employees should decline liability damage waiver (LDW) and collision damage waiver (CDW), and other insurance forms such as personal accident insurance (PAI) for travel within the United States.

- Non-state employees must provide documentation if coverage does not exist.
- International Travel: All travelers must purchase appropriate insurance and will be reimbursed for all reasonable, necessary and actual insurance premiums.

Learn about Transportation: https://fiscal.gmu.edu/travel/use-transportation/
Motor pool will make payment to Enterprise on your behalf and debit your fund/org through the University recharge process. Motor pool may provide you with a University fuel card for use with your Enterprise rental during official travel.

- Additional information: https://transportation.gmu.edu/motor-pool/
- Training requirements & restrictions may apply, https://risk.gmu.edu/

Learn about Transportation: https://fiscal.gmu.edu/travel/use-transportation/
Travel Expense Reimbursements
- Ground Transportation -
Secondary Transportation and/or Local Non-Commuter Transportation

Reimbursement may be provided for:

- Toll Charges
- Rental vehicles
- Local Transit
  - Commuter bus/train, shuttle, taxi, Uber, Lyft, etc.
- Parking Fees
  - Airport parking must be most economical rate.
  - Parking at any Mason campus will NOT be reimbursed to employees/students.
Travel Expense Reimbursements
- Hotel -
Travel Expense Reimbursements
- Hotel -

• Lodging rates are governed by the U.S. General Services Administration (GSA).
  • Based on location and season.
• Generally, Mason employees are not reimbursed for lodging within 25 miles of their workplace, office or home.
  • To request an exception, please contact the Travel Office at least 14 days prior to reserving local area lodging for an employee. No approval will be given after the trip has taken place.

Information on GSA per diem rates can be found:
(Updated annually October 1)
Travel Expense Reimbursements
- Hotel -

Lodging reimbursement requests must be supported by an itemized hotel bill.

Hotel bills received via email can be forwarded directly to receipt@ca1.chromeriver.com and will then be available for review in the traveler's Mason Finance Gateway account. **Itemized hotel bill must include the following:**

- Hotel name and address, Charge details (including, taxes and fees)
- Business related expenses (Internet, business calls, etc.)
  - Include explanation in expense description
- Zero balance

For hotel rooms obtained through internet providers, the traveler must attach the entire receipt (all pages) from the internet site showing total cost and confirmed services.
Travel Expense Reimbursements
- Meal Per Diem -
Travel Expense Reimbursements
- Meal Per Diem -

• Per Diem (flat rate) must correspond to the location specified for the overnight lodging, and include the following:
  • Meals, including taxes and tip/gratuity (up to 20%)
  • Transportation to meals
  • Personal telephone calls
  • Laundry expenses
  • Tips to baggage handlers

• “No-cost” meals must be deducted
• On travel departure and return days, travelers receive 75% of the per diem allowance.

Information on GSA per diem rates can be found:
(Updated annually October 1)
Travel Expense Reimbursements
- Communications -

- Business calls
- Facsimiles
- Data transmission charges
- Internet charges when necessary for business activity.
Travel Expense Reimbursements
- Registration -

- Registration fee - amount paid to attend conference, training or professional development session
Travel Expense Reimbursements
- Dues/Fees -

Examples:
- Visa expenses
- Vaccination fees
- Airport fees
Travel Expense Reimbursements
- Miscellaneous -

A list of other Reimbursable Expenses that are not otherwise categorized. Miscellaneous expenses will require documentation of the business purpose for the charges incurred.
Travel Expense Reimbursements
- Itemization -

Itemization should be used in situations when a purchase/receipt may include multiple expense types

• Examples:
  • Conference that includes registration charge and organization membership due
Travel Expense Reimbursements - Non-Employee/Student -

- Departments are encouraged to organize travel arrangements in advance via P-Card and Direct Bill, as available.
  - The Purchasing Office has negotiated contracts with several hotels in the local area.
- Reimbursements may be processed for travel related expenses. The following must occur if reimbursement is expected:
  - Complete and return the Substitute W-9, Submitted to papadmin@gmu.edu to create a G# for the visitor.
  - Instructions for International Travelers.
  - Use Mason Finance Gateway “Non-Employee/Student” to process Pre-Approval and Expense Reimbursement, as appropriate.
Mason Finance Gateway
Resources and Customer Support:
https://fiscal.gmu.edu/mason-finance-gateway/

- papadmin@gmu.edu – G# creation
- apforms@gmu.edu – Non-Travel Reimbursements
- travel@gmu.edu – Travel Reimbursements
- mfgadmin@gmu.edu – Mason Finance Gateway Support
- fscomm@gmu.edu – Navigation assistance