A travel advance must be requested at least 10 business days prior to the departure date. Once approved, the advance may be issued up to 7 days before the departure date. For an extended trip, beyond 30 days, multiple payments may be issued. Advances are only provided to Mason employees who you have read and understand the Travel Policy, the requirements for obtaining a travel advance, and further agree to:

- Receive the travel advance by direct deposit. (Instructions for establishing an Accounts Payable direct deposit)
- Return any unused portion of the travel advance to the Cash Office within 30 days of the trip return date. Travel advances may not be held and used for subsequent trips. Any outstanding advance amount (past 30 days) may be deducted from the employee paycheck without further notice. Outstanding amounts include all cash not appropriately accounted for and/or used for an unallowable expense.
- Reconcile within 30 days of return. For group travel, submit the completed Travel Advance, Pre-Trip Cost Analysis and Reimbursement form, page 1 - 4, in its entirety with supporting receipts/documentation. For individual international travel, attach page 1, Travel Advance Request, to the electronic Travel Reimbursement in the Travel Request System (TRS).
- Submit a completed Travel – Meal Allowance form(s) for all meals when cash is given to participants and when the employee, on behalf of the participants, pays the meal directly to the vendor.
- Only request those expenses that must be paid for in cash. All other expenses (airfare and lodging for example) should be paid via credit card.

Who is Eligible for a Travel Advance

There are limited circumstances in which a travel advance is warranted. The requirements for each eligible trip type must be met in order for a Travel Advance Request to be considered.

1. **Group Travel** is defined as a group of students traveling for a university-sponsored activity; such as forensics, athletics, music, study abroad, etc. where the cost of cash expenses will exceed $500. The supervising faculty/staff member who will accompany the group may request an advance to cover the expected cash expenses. **Note:** Groups that consist of employees only are not eligible for a travel advance.

2. **Individual International Travel** is defined as individual faculty/staff members traveling to an international destination(s) where credit cards are not readily accepted and out of pocket expenses are expected to exceed $2,000.

How to Request a Travel Advance

For individual international travel, the approved Travel Authorization from TRS must be submitted with page 1 of the Travel Advance Request Form. For group travel complete pages 1 - 3 (Request, Pre-Trip Cost Analysis and Group/Team Roster) of the Travel Advance Request Form.

Page 1 – Advance Request

Section I – Traveler Information

1. Employee name, G number, and work phone number.
2. Department name, Fund/Org number and Approver Name.
3. Travel Advance amount and Need by Date.
4. Reason/purpose for travel.
5. Employee and Fund/Org Approver must sign and date.
Section II – Trip Information

1. Destination.
2. Departure and Return date/time.
3. Lodging per diem and Meal per diem for Destination (Look Up).
4. Lodging Address.

*When traveling to international locations or comprehensively embargoed country/region(s), electronic approval from Mason’s Office of Research Development, Integrity and Assurance is required. Additional information is available here https://oria.gmu.edu/.*

Page 2 – Pre-Trip Cost Analysis (For Group Travel)

1. Enter a cost estimate for the anticipated expenses for which the Travel Advance will be used.
2. Costs that are payable by P-Card and/or purchase order should not be included.
3. Enter budgeted Meal expenses for travelers for each travel day.
4. Payments for translators and/or local guides should only be included when such payment is required to be made with cash.
5. Provide a description for all items marked “Other.”
6. Total expenses should equal the “Advance Amount Request” on page 1.

Page 3 – Group/Team Roster (For Group Travel)

1. Enter each participant’s name (or attach a Team Roster).

Page 4 – Expense Report – After the Trip (For Group Travel)

2. Attach Travel - Meal Allowance Forms, legitimate receipts, and additional documentation as required. See section below Reconcile the Travel Advance.

Submit the Request

Submit the completed form to the Travel Office by email, travel@gmu.edu, by campus mail, MS 3C5, or by fax to (703) 993-2589. The travel advance payment will be processed as an Accounts Payable direct deposit to the employee. 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.

Reconcile the Travel Advance – After the Trip

A travel advance is a direct loan to an individual and must be reconciled within 30 calendar days from the conclusion of the trip. A complete expense report 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. All unused funds must be deposited to the cash office within 30 days of travel end date.

The following receipts and documentation must be obtained during the trip and are required in order to reconcile the travel advance. All documentation must be submitted to the Travel Office, MS 3C5, within 30 days of trip end date.

Group Travel: Complete page 4 of the Travel Advance Request, titled Expense Report. Attach all receipts and actual expense documentation. The Travel Advance Request Form, page 1 - 4 must be submitted all together after the trip.
Supporting documentation in the form of vendor provided receipts must be attached to the form. Itemized receipts with the following specific requirements should clearly document the purchase.

1. **Public transportation/registration/entry fees**: The receipt must contain the name and address of the provider.
2. **Meals**: A Travel Meal Allowance form is required, that captures all meal expenses for each meal on each day of travel, regardless of whether the monies are given to each traveler or are spent on their behalf. In all cases, the roster must include each recipients’ name, date and meal type, amount of cash given or total amount paid on behalf of the recipient, and recipient signature.
3. **Lodging expenses**: A legitimate receipt with the name and location of the lodging. If alternative lodging, other than hotel/motel, is used the pre-trip approval from Fiscal Services must be included. All Alternative Lodging requires pre-trip approval from Fiscal Services.
4. **Tour guides, translators, speakers or other individuals up to $600**: A legitimate receipt including the recipients’ name, amount paid and recipient’s signature should be obtained. The *Justification for Services Performed Outside of the United States Form* must be completed at the time the service is rendered.
5. **Tour guides, translators, speakers or other individuals in excess of $600**: Cash payment may not be issued. Payment must be made via the Payment Request, Honorarium or Purchase Order process, as appropriate. Proper tax documentation must be obtained (W-9/W-8BEN) and submitted with the request for payment. The department should complete this process prior to trip departure and obtain a check payment for the payee whenever possible. Payments may be made via wire transfer to the payee upon trip return in extenuating situation.
6. **Unattainable International receipts**: Every effort should be made to obtain a legitimate receipt for all business expenses. In the event that a receipt cannot be obtained, the Receipt Certification Form may be submitted to justify the purchase.

Departments should document appropriate information on receipts that may be written in a different language. Currency conversion receipts must include date, conversion rate and amount converted.

Individual International Travel: The Travel Advance Request form, page 1, must be uploaded and attached to the Travel Reimbursement in the Travel Request System (TRS). Instructions are available in the TRS Guide. Legitimate receipts should be uploaded and clearly document the purchase.

1. **Public transportation/registration/entry fees**: The receipt must contain the name and address of the provider.
2. **Business meals** (pre-approved meals with non-Mason individuals where business is conducted): Include the itemized meal receipt and approved Food and Beverage Authorization form.
3. **Meals**: Receipts are not required and will be reimbursed on a per diem basis. No-cost meals must be deducted from the Travel Reimbursement.
4. **Currency conversion receipt(s)**: must include date, conversion rate and amount converted
5. **Lodging expenses**: A legitimate receipt with the name and location of the lodging. If alternative lodging, other than hotel/motel, is used the pre-trip approval from Fiscal Services must be included. All Alternative Lodging requires pre-trip approval from Fiscal Services.
6. **Tour guides, translators, speakers or other individuals up to $600**: A legitimate receipt including the recipients’ name, amount paid and recipient’s signature should be obtained. The *Justification for Services performed outside of the United States Form* must be completed at the time the service is rendered.
7. **Tour guides, translators, speakers or other individuals in excess of $600**: Cash payment may not be issued. Payment must be made via the Payment Request, Honorarium or Purchase Order process, as appropriate. Proper tax documentation must be obtained (W-9/W-8BEN) and submitted with the request for payment. The department should complete this process prior to trip departure and obtain a check payment for the payee upon trip return in extenuating situation.

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whenever possible. Payments may be made via wire transfer to the payee upon trip return in extenuating situation.

8. **Unattainable International receipts**: Every effort should be made to obtain a legitimate receipt for all business expenses. In the event that a receipt cannot be obtained, the Receipt Certification Form may be submitted to justify the purchase.

**Payments to Non-U.S. Resident Workers**

**In the United States**: Travel advance amounts that are used to make payments to Non-U.S. residents 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 ONLY be made to the individual if all required documents have been completed and approved.

- Required documents and information is available at Honorarium Payments to Foreign Nationals.

**Outside of the United States**: Travel advances that are used for payments to Non-U.S. residents 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.

- When payment is under $600, the Non-U.S. resident must complete the Justification for Services Performed Outside of the United States. The Justification must be submitted with the Mason employee’s Travel Reimbursement when a travel advance was used to pay for the service.

- When payment is above $600, the travel advance may not be used to pay for the service. Payment via a check or wire transfer must be requested and the Non-U.S. resident must complete the following documentation prior to payment being issued:
  a. IRS Tax Document - W-8BEN form
  b. Statement for Independent Personal Services Performed Outside of the U.S.
  c. Note with the foreign national’s signature, indicating the receipt of the payment
  d. Justification providing information about the nature of the activity and the dates performed

**Delinquent Advances**

A travel advance is a direct loan to an individual. The traveler must submit any outstanding cash advance amount to the Cash Office within 30 calendar days of trip return date by completing a Cash Deposit slip referencing the travelers name, Bank 39, fund 32319, account 131322 and the travel advance LI number (listed on the approved advance request). The Travel Reimbursement and all related documentation must be sent to the Travel Office within 30 calendar days of the trip return date. The Travel Office will review all documentation and email the traveler if there is an outstanding amount due to the university. The Traveler has ten days from the date of that notification to remit the outstanding balance to the Cash Office. Failure to repay in a timely manner may result in a suspension of future travel advance privileges and/or deduction of the outstanding amount through payroll.

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. 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 (as referenced above).

For questions or assistance with the Travel Advance Procedures, please contact the Travel Office at travel@gmu.edu or 3-2580. Information on Mason’s Travel Policy and Procedures is available at https://fiscal.gmu.edu/travel/.