Travel Authorization and Reimbursement
University Policy Number 2101

Material Changes

- Removed requirement for electronic Travel Authorization approval when lodging costs are above the basic rate (but total cost is under $1,000) – Travel must still be approved verbally, prior to trip, by the Authorized Approver/Supervisor.
- Removed additional pre-approval required for Alternative Lodging – However, traveler’s assume all risk (financial and physical) when utilizing alternative lodging and charges related to cancellations, no shows or travel insurance will not be reimbursed.

I. Scope

The policies and procedures provided herein apply to all George Mason University employees, students and all other organizations and individuals that intend to travel at university expense.

II. Policy Statement

As an Agency of the Commonwealth of Virginia, George Mason University (Mason) has a public obligation to ensure that all expenditures are essential, reasonable and support the mission of the university. All business travel expenditures must adhere to the travel regulations set forth by the Commonwealth of Virginia. The following requirements must be met in order for business travel to be reimbursable:

- Travel must be consistent with the university mission.
- Travel must be performed in the most economical manner (i.e., expenses must be necessary and reasonable).
- All expenses must be incurred while in travel status.
- Actual expenses must be reported (except for meal and incidental expense per diem).
- Expenses must not exceed the limitations imposed by the Commonwealth or Mason.

Travel expenditures are open records and subject to public review. Individuals are expected to exercise prudent judgment in performing business travel. Travelers are required to present receipts for all expenses except for meals and incidental expenses (reimbursed on a per diem basis) and transportation costs below $75 per instance.

A Travel Reimbursement request and all supporting documentation must be submitted through the Travel Request System (TRS) within 60 days of trip completion. Travel Reimbursements submitted more than 60 days after trip completion are subject to taxation per the Internal Revenue Service (IRS).

III. Responsibilities

Travelers are responsible for performing their travel duties in conformity with the provisions of this policy and must submit legitimate and complete vouchers/images to support their travel reimbursement claims. Individual travelers are responsible for reviewing and approving vouchers/images if prepared by a delegate.

Principal Investigators (PIs) and Unit Administrators are responsible for reviewing award budgets and travel restrictions when sponsored research funds are charged to ensure that travel costs charged to sponsored funding are allowable. Review the Travel and Fly America Act section under Sponsored Expenditures located on the Office of Sponsored Programs (OSP) website at https://osp.gmu.edu/sponsored-expenditures/.
Authorized Approvers/Supervisors are responsible for reviewing and monitoring all travel expenses that they approve. Such approval will ensure compliance with this policy and certify that the expenses were necessary, appropriate and incurred while on official university business.

Fund/Org Approvers (fiscal officers with signature authority for a university fund or organization) are responsible for reviewing and monitoring all travel expenses that they approve. Such approval will ensure compliance with this policy and certify that the expenses were necessary, appropriate and incurred while on official university business.

Research Development, Integrity and Assurance (RDIA) is responsible for reviewing and approving international travel in advance of traveling to a comprehensively embargoed country (e.g., Cuba, Iran, North Korea, Sudan, Syria and the Crimea region of Ukraine) OR to a militarily embargoed country for a traveler who works with data controlled by the International Traffic in Arms Regulations (ITAR). A list of currently embargoed countries is available at https://www.pmddtc.state.gov/embargoed_countries/.

The University Travel Advisory Committee (UTAC) is responsible for reviewing and approving international travel in advance of traveling to countries or areas under U.S. Department of State Travel Advisories Level 3 and 4, Centers for Disease Control and Prevention (CDC) Level 3 warnings, or countries under comprehensive economic sanctions.

The International Tax Office is responsible for reviewing and approving travel in advance of traveling when the traveler is a non-immigrant visa holder.

The Purchasing and Accounts Payable Department is responsible for administering the provisions of this policy and providing guidance to travelers through the Travel Office.

The Associate Vice President and Controller, or designee, is responsible for reviewing and providing approval/denial of any exception to the provisions of this policy. Exceptions will only be considered if submitted in advance of the travel.

IV. Travel Approval Process

Faculty and staff may not authorize and/or approve their own travel vouchers. If a previously approved trip is cancelled, due to extenuating circumstances beyond the traveler’s control, documentation will be required and must include a Travel Reimbursement approved by the Authorized Approver/Supervisor and Fund/Org Approver. Reimbursement will only be considered on a case-by-case basis as per Commonwealth Accounting Policies and Procedures (CAPP).

Domestic Travel

A domestic trip where estimated travel costs are not expected to exceed $1,000 will be approved verbally, in advance, by the traveler’s Authorized Approver/Supervisor.

A domestic trip where estimated travel costs are expected to exceed $1,000 will be approved electronically in advance by the traveler’s Authorized Approver/Supervisor and the associated Fund/Org Approver. The traveler or delegate must complete a Travel Authorization in the Travel Request System and receive approval prior to travel.

International Travel

All international travel must be approved electronically in advance by the traveler’s Authorized Approver/Supervisor and the associated Fund/Org Approver. The traveler or delegate must complete a Travel Authorization and receive approval prior to travel.

Research Development, Integrity and Assurance (RDIA) must approve, in advance, when international travel:

- To a comprehensively embargoed country (e.g., Cuba, Iran, North Korea, Sudan, the Crimea region of Ukraine and Syria).
To a militarily embargoed country (list of these countries available at: http://pmddtc.state.gov/embargoed_countries/) for a traveler who works with data controlled by the International Traffic in Arms Regulations (ITAR).

The University Travel Advisory Committee (UTAC) must approve, in advance, when international travel is:

- To countries or areas under U.S. Department of State Travel Advisories Level 3 and 4, Centers for Disease Control and Prevention (CDC) Level 3 warnings or countries under comprehensive economic sanctions.

Mason provides International Emergency Insurance for employees travelling on university business overseas. To obtain insurance coverage documents please complete the International Emergency Insurance Registration Form and submit to the Office of Risk Management at least two weeks prior to your trip.

Special Accommodations
Mason complies with the Americans with Disabilities Act (ADA). The Office of Compliance, Diversity and Ethics must certify travelers requiring special accommodations due to physical or other disabilities prior to making trip arrangements.

Group Travel
Occasionally, faculty or staff members may supervise a group of students on a university-sponsored activity that requires travel outside of the local area. In these situations, the faculty or staff member should contact the Travel Office for guidance. Travel involving Mason employees only, does not qualify as group travel and individual travelers will be responsible for their own business travel expenses.

V. Lodging
Lodging rates are governed by the U.S. General Services Administration (GSA) and are available at https://www.gsa.gov/portal/category/104711. Travelers are strongly advised to review all cancellation and prepayment policies prior to reserving lodging. Traditional hotel and motel providers typically allow cancellation and refunds within 24 hours of arrival; alternative lodging providers (Air BnB, HomeAway, etc.) may have stricter refund rules and require prepayment of the entire stay well in advance of the travel date. Travelers assume all risk when placing travel charges on their Travel Card or personal debit/credit card (See section X.C). The university will not reimburse travelers for charges related to cancellations, no shows or travel insurance. Because of concerns that alternative lodging services are not regulated and do not protect users to the same extent as commercially regulated businesses, university employees choosing to use these services do so at their own risk. Travelers may only seek reimbursement for lodging costs after the trip is completed.

A. Domestic Lodging Rates
Domestic lodging rates are embedded in Mason’s Travel Request System. The rates listed are single room rates excluding applicable taxes. Lodging taxes are fully reimbursable. The maximum reimbursable rate is 200% of the established GSA rate. Example: GSA rate is $139 per night; maximum reimbursable rate is $278. Reimbursement for lodging in excess of the maximum rates will be limited to the maximum amount allowed and lodging taxes on these excessive rates will be reimbursed on a prorated basis.

D. International Rates
International lodging and per diem rates are governed by the U.S. Department of State and are available at the U.S. Department of State website. Locations outside of the 48 contiguous United States including Alaska, Hawaii and U.S. Territories such as Puerto Rico are considered international and the rates for these locations may be found on the GSA web page. Reimbursement requests for international lodging, meals and incidental expenses (including locations outside of the 48 contiguous United States) must be accompanied by documentation of the maximum allowable rates for the
dates of travel. Documentation should be uploaded and attached to the Travel Reimbursement before being submitted for approval.

E. Exceptions to Maximum Rates
In extremely rare circumstances, prevailing hotel rates exceed the maximum allowable reimbursement rate despite reasonable efforts by the traveler to locate alternatively priced accommodations. In these situations, the traveler may request an exception. A Travel Authorization, approved by the traveler’s Authorized Approver/Supervisor and Fund/Org Approver, may be submitted to the Controller, or designee, for consideration. The Controller, or designee, will only consider exceptions submitted to the Travel Office at least 14 days prior to the trip. An exception may be requested if individuals choose to share a non-luxury hotel room to save on lodging in high cost areas (e.g. standard room) and the nightly cost exceeds the maximum rate for the location. Exception requests should document the circumstances of the trip and must be accompanied by a fully approved Travel Authorization electronically signed by the traveler’s Authorized Approver/Supervisor and Fund/Org Approver. The request must also include a summary of at least three hotels in the vicinity including hotel name, address (including zip code) and nightly rates.

C. More Than One Person in a Room
The Travel Authorization and Reimbursement must note with whom the room is being shared and their affiliation with Mason when two or more individuals are traveling for official business and staying in the same hotel room. The acceptable lodging rate when room sharing is the lodging rate allowable for the location, plus the cost charged by the hotel for any additional person(s) in the room not to exceed the maximum allowable rate for the location. Documentation from the hotel listing additional hotel charges for each additional person, per room, must be provided. If the additional traveler is not a business traveler, such as a partner or friend, only the single room rate may be claimed.

G. Lodging Bills
A formal itemized bill must support lodging reimbursement requests. The bill must be uploaded and attached to the Travel Reimbursement. No lodging reimbursement is authorized for informal lodging arrangements such as staying with friends, colleagues or relatives.

VI. Meals and Incidental Expenses in Conjunction With an Overnight Trip
A. Per Diem Rates
Generally, travelers are paid on a per diem basis for meals and certain incidental travel expenses rather than being reimbursed for actual expenses. As with lodging, the U.S. General Services Administration (GSA) has established basic and city-specific maximum per diem rates for meals and incidental expenses. Current rates within the U.S. can be obtained from the Travel Office link at the Fiscal Services website. The incidental portion of the per diem is intended to cover such personal items as transportation to restaurants, telephone calls, laundry, and tips to baggage handlers.

B. International Per Diem Rates
Mason uses federal government travel ceilings for international lodging and per diem rates. See the U.S Department of State website for rates that apply to locations outside the United States. Reimbursement requests for international lodging, meals and incidental expenses must be accompanied by documentation of the maximum allowable rates during the period of travel for the applicable international location(s).

C. Travel Departure and Return Days
Per Commonwealth guidelines (CAPP 20335), on travel departure and return days, travelers receive 75% of the per diem meal and incidental allowance, regardless of the time of departure or return. The return day allowance is based on the rate at the location where the traveler spent the night prior to returning to the home base.
D. “No-cost” Meals
The per diem rate claimed must be reduced for all “no-cost” meals the traveler receives. This includes meals incorporated in event registration fees and any other meals provided at no expense to the traveler. For example, if a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler should reduce the per diem by the appropriate allowance. Individual meal components are provided in the per diem rate tables and built into the Travel Request System.

E. Personal Travel with Business Travel
Occasionally an employee may take a trip that includes both personal and business travel or the trip may originate/culminate at a location, other than the base location, due to personal reasons. When personal and business travel is combined, the traveler may only be reimbursed for expenses equal to or less than the cost incurred if originating/culminating at the traveler’s base location (excluding personal travel). In addition, when the cost of the additional personal travel exceeds the business travel expense, travelers may not use any form of Mason payment (Mason P-Card or Travel Agency billing). The traveler is required to add an annotation in the “comments” section of the Travel Authorization and Reimbursement that the trip includes both personal and business travel. Specific dates of personal travel must be noted. Specific instructions are available in the Personal Travel with Business Travel Guide.

VII. Transportation
A. Commercial Air Carrier
Generally, airline travel cannot exceed the lowest rates charged for nonrefundable tourist/coach fare with a reasonable number of stops given the distance traveled. Justification is required for purchase of refundable tickets. Some airlines have created a higher level of coach class services that charge a premium for certain preferable seats, priority boarding, advance seat selection and/or other amenities. Such upgrades in the coach seating area are considered enhancements to the coach fare and are not reimbursable. When federal funds are used, provisions of the Fly America Act are applicable and foreign travel is restricted to a U.S. air carrier unless extenuating circumstances apply or there is an Open Skies agreement. For additional information on federally funded travel please see the Travel and Fly America Act section under Sponsored Expenditures at https://osp.gmu.edu/sponsored-expenditures/.

Travelers should use the Purchasing Charge Card (P-Card) to purchase airline and rail tickets once the trip is authorized and approved. Appropriate documentation must be retained for three years by the cardholder (10 years for charges to a sponsored fund). Alternatively, a traveler may purchase airline tickets using his/her Travel Charge Card or a personal credit/debit card; however, reimbursement will not be made until after the travel has taken place (See section X.C). Documentation that validates the mode and class of travel is required for all air and rail reimbursements. When procuring airline tickets or other travel services using the Internet, specific documentation is required (See section XI). Rates for airline tickets typically may not exceed non-refundable coach class.

A traveler’s Authorized Approver/Supervisor may approve business class travel under the following circumstances:

- The business class fare does not cost more than the lowest available tourist/coach fare (a comparison must be provided showing the business and coach class fares),
- The travel is to western Europe and the business meeting is conducted within three hours of landing,
- The travel is for a transoceanic intercontinental trip of more than eight hours, or
- The traveler pays the difference.

Some airlines charge an additional fee for checked baggage, previously included in the ticket price. Baggage fees are reimbursable, with a receipt, when limits must be exceeded for legitimate business purposes. Written justification must be provided when requesting reimbursement for two or more checked bags.
B. Personal Vehicle
Travelers may be reimbursed for the use of a personal vehicle while on university business. Total reimbursement for vehicle use, lodging, and meals and incidental expenses, however, may not exceed the alternative cost of travel by the most economical air or rail routing. Round trip commute mileage traveled routinely and directly by an employee between their residence and assigned Mason work location, on a scheduled workday, is considered a personal expense. Commuter mileage and other commuting costs (e.g., tolls, metro fees) should not be included as a reimbursable expense.

Rate
The “personal” mileage rate may be used in any of the following situations (1) The travel distance is 280 miles or less per day, (2) The travel distance is over 280 miles and the use of the personal car is cost beneficial (a copy of the Enterprise Trip Calculator from the State’s Office of Fleet Management website must be uploaded and attached to Travel Reimbursement voucher), and (3) An Enterprise rental vehicle is not available (a copy of the page indicating vehicle is sold out must be uploaded and attached to Travel Reimbursement voucher).

Trips that do not qualify for the “personal” mileage rate are reimbursed at the lower “fleet” rate. Mileage rate information may be found on the IRS website at https://www.irs.gov/tax-professionals/standard-mileage-rates.

C. Rental Vehicles
Mason maintains a contract with Enterprise Leasing to provide vehicles for short-term travel by Mason employees. Reimbursement may be made for car rental expense and gasoline charges. The traveler must select the most economical type of vehicle available that meets their needs and acquire any commercial rate or government discount available when the vehicle is rented. Travelers must refuel rental vehicles before returning to the rental contractor. Reimbursement will be based on receipts provided for fuel used. In no instance should the traveler enter into a “Fuel Agreement” or pay for fuel in advance when renting a vehicle. Traveler will not be reimbursed for any charges related to a “Fuel Agreement” or advanced fuel purchase charged by the rental company.

Insurance on Rental Vehicles
The Commonwealth provides a statewide self-insurance plan for employees. Therefore, employees will not be reimbursed for rental car insurance for locations within the United States. Individuals traveling outside the territorial United States (including Canada, Puerto Rico) are required to purchase and will be reimbursed for liability damage waiver and collision damage waiver insurance.

D. Parking Fees and Toll Charges
Reimbursement is provided for parking fees and toll charges incurred. A receipt is required when an individual claim exceeds $75. Parking at Mason campuses will not be reimbursed to current employees or students.

E. Taxi and Shuttle Van Fares
Reimbursement is provided for taxi and shuttle van fares between airports and hotels. A receipt is required when an individual claim exceeds $75.

F. Local Area Public Transportation
Reimbursement is provided for metro, bus or other public transportation fares in the local area when expense is not incurred as part of the employee’s normal commute between their residence and assigned Mason work location.

VIII. Other Requirements and Limitations
Other reimbursable expenses may be reimbursed at the discretion of the travelers department or unit. The unallowable expense list is not all-inclusive. Travelers should use prudent judgment and remember that all travel expense accounts are open to the public and must be able to sustain the test of public review.
A. Other Reimbursable Expenses

- Business telephone calls
- Phone, fax or printing costs incurred for legitimate business needs
- Internet charges necessary for business activity
- Country specific expenses such as visas, vaccinations and airport fees
- Registration fees (no more than 180 days in advance)

B. Unallowable Expenses.

- Lost or stolen articles
- Alcoholic beverages
- Damage to personal vehicles, clothing, or other items
- Services to gain entry to a locked vehicle
- Movies charged to hotel bills
- All expenses related to the personal negligence of the traveler, such as fines, lost identification or travel documents, tickets, change fees
- Travel Insurance (Personal injury or loss, trip interruption/cancellation, etc.)
- Entertainment expenses
- Towing charges
- Expenses for children, spouses, and companions while on travel status

C. Business Meals

Business meals occurring in the local area or during overnight travel may be reimbursed if the conditions for business meals established in University Policy Number 2102, “Food and Beverages Expenditures” are satisfied. A business meal may include food and beverages provided at business meetings that involve substantive and bona fide business discussions with an outside party, or parties, in attendance. The primary beneficiaries of such functions are the non-Mason attendees. As such, the ratio of Mason to non-Mason attendees must be appropriate to the circumstances of the event. Business meals are not an allowable charge on federally sponsored funds. A legitimate itemized receipt must accompany reimbursement requests for business meals. See University Policy Number 2102 at the Fiscal Services website.

D. Grants and Contracts

The dollar limitations described above also apply to travel conducted in support of grants and contracts sponsored by outside agencies unless the underlying grant or contract specifically provides different reimbursement policies or rates. Authorizations and Reimbursements applying this exception must provide a statement to this effect signed by the Principal Investigator and the Associate VP for Research Operations.

E. Direct Deposit of Reimbursements

Reimbursement for travel will be made by direct deposit. To establish a direct deposit bank account (Accounts Payable Deposit) in Banner Self-Serve (Patriot Web) please see the Direct Deposit Guide.

F. Internet Charges Necessary for Business Activity

Travelers are permitted to incur charges to use the internet at hotels, airports or other locations provided that internet access is necessary for business activity. To be reimbursed for internet charges, travelers must provide an explanation of the internet usage, such as checking and responding to email or conducting internet-based research. The explanation may be written on the itemized hotel bill or internet provider receipt. Internet charges to sponsored funds are allowable only when directly related to the specific grant or contract.
IX. Local Area Travel Expenses

A. Transportation in the Local Area
Non-commuting travel expenses may be reimbursed when individuals must travel in the local area on official business. This includes trips between university campuses or to other locations in the vicinity to attend meetings, training classes, to deliver paperwork, etc. Travel may be by personal vehicle or local common carrier (e.g., metro, bus, etc.). Commercial parking fees and toll charges may also be reimbursed. Charges to park on Mason property, for employees or students, (i.e., university decals, passes and parking meters) are not reimbursable.

B. Lodging in the Local Area
An employee is generally not reimbursed for lodging within 25 miles of his/her work place, office or official station. If extenuating circumstances and budget permit, an employee may request an exception and obtain advanced approval for lodging in the local area. A Travel Authorization, approved by the traveler’s Authorized Approver/Supervisor and Fund/Org Approver, may be submitted to the Controller, or designee, for consideration. 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. Local area lodging paid for guests of the university (e.g., employment candidates) are considered travel expenses and should be included with the estimated cost of the trip if the trip is expected to exceed $1,000. Sponsoring departments should work with the Purchasing Office to arrange for guest lodging and for the university to be billed directly by the vendor. Contracts with local area hotels are listed on the Travel Office webpage at the Fiscal Services website. Visitors are limited to the appropriate local contracted hotel/motel rate when, in special situations, they obtain their own lodging.

X. Methods of Payment

A. Purchasing Charge Card (P-Card)
Travelers may utilize the Mason small Purchase Charge Card (P-Card) to purchase common carrier transportation (air or rail tickets) and conference registration fees for themselves or others within their unit once the trip is authorized and approved. No other individual business travel expenses may be purchased with the P-Card. Contact the Travel Office for information on group travel purchases as defined in this policy.

B. Travel Card
Full-time employees who travel more than once per fiscal year are authorized to obtain a Mason Travel Card. The Travel Card is an individual liability credit card and it is the traveler’s responsibility to pay the full card balance on a monthly basis regardless of whether or not a reimbursement has been received. All authorized business travel expenses may be purchased using the Travel Card (e.g. hotel, meals, transportation, etc.). Mason will not reimburse individuals for expenditures paid in advance, where the travel does not occur. Applications may be obtained from the Travel Office.

C. Personal Credit/Debit Card or Currency
Travelers may utilize their own, individual liability personal credit/debit card or currency to secure business travel. Mason does not issue travel advances for domestic travel. Mason does not reimburse for incurred business travel expenses until the trip has been completed and an approved Travel Reimbursement has been submitted electronically. Mason will not reimburse individuals for personal credit/debit card fees associated with securing business travel (e.g. interest charges, overdraft fees) or for expenditures paid in advance, where the travel did not occur.

D. Travel Advances
Mason employees traveling on official university business for group travel or to international destinations where credit cards may not be accepted may request a travel advance. Travel Advance instructions are available on the Fiscal Services webpage under Forms and Instructions.
XI. Using The Internet To Purchase Travel Services

When travel services are purchased using the Internet, the following supplemental documents must be submitted with the Travel Reimbursement voucher: 1) All pages of the confirmation document generated when the reservation is complete showing total cost and class of service (e.g. coach, business class) for electronic tickets. 2) Passenger receipt (ticket stub) when a paper ticket is issued.