

April 25, 2017

VICE CHANCELLOR RESEARCH (VCR) UNITS
SUBJECT: Research Affairs Travel Requirements and Guidelines

Research Affairs has established the following Vice Chancellor requirements to supplement the University Travel Policy located at: <http://policy.ucop.edu/doc/3420365/BFB-G-28> . Units may choose to issue guidelines more restrictive but not less restrictive than those listed below.

RESEARCH AFFAIRS REQUIREMENTS AND GUIDELINES:

University employees traveling on official business shall observe normally accepted standards of propriety in the type and manner of expenses they incur. It is the traveler's responsibility to report their actual travel expenses in a responsible and ethical manner. Travelers from the VCR Central Administrative units should not process their own travel reimbursements, but rather provide their receipts and expense log to administrative support staff for processing.

Preauthorization: All official University travel shall be properly preauthorized on the electronic MyTravel system. Preauthorization does not have to be acquired before the travel start date, unless expenses are to be incurred by the University in advance of travel, however all travel must be preauthorized prior to reimbursement. When requesting preauthorization, the purpose for the travel, or the nature of the business benefit derived as a result of the travel, must be mentioned, explicitly stating the connection to the university mission statement of teaching, research, patient care, or public service. Example language describing business purpose is as follows, "*Traveler is attending (insert name of CONFERENCE/SYMPOSIUM/EVENT) in LOCATION in support of SECTION OF UNIVERSITY MISSION.*" Under no circumstances shall expenses for personal or non-UC sponsored travel be charged to, or be temporarily funded by, the University. When a University employee travels under the sponsorship of a non-University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a University account or billed to the University; in particular, airline tickets must be obtained from the sponsor.

Preauthorization and reimbursements can be prepared by, but ultimately should not be approved by, a person who reports directly or indirectly to the traveler. Persons delegated the authority to approve travel shall not approve their own travel. Units shall assign a representative from the Office of Research Affairs as an alternate approver for Director/Unit Head travel reimbursements.

Advances: If the traveler wishes to prepay any expenses besides airfare in advance of the planned travel, the preferred method is use of the Travel Card. Travelers with travel cards are now able to use the travel card prepayment option. This allows travelers to use their Travel Card

for all trip-related prepayments, including conference registration fees and hotel deposits, and request one combined payment to their Travel Card through the pre-payment section of MyTravel. Only preauthorized travel expenses should be charged to the UCSD travel card (i.e. active event number required to begin charging travel expenses). If the traveler is a visitor or prefers not to have a travel card an administrator can set up a prepayment online through the MyTravel system.

Booking Airfare: Travelers/Travel preparers should book air travel 14 days in advance when possible and use best judgment regarding whether the ticket should be refundable in order to keep airfare costs low. The preferred method for booking airfare is via the Connexus online reservation system. Booking airfare via Connexus online adds a \$7.50 service fee, while booking reservations via an agent over the phone adds a \$35 service fee. When considering refundable tickets, keep in mind that the cost equivalent of non-refundable tickets minus the change fee (varies by airline, but standard fee is \$150) can be applied to future tickets within a one-year period.

Mileage: Travelers using personal vehicles will be reimbursed mileage at the published rate, currently 56 cents per mile. Traveler must be 40 miles or more from headquarters or home, whichever is closer, to be reimbursed for an overnight stay.

Reporting and Reconciliation: Travel expenses should be reconciled within 21 days of the end of the trip. When any personal leave is taken while on official travel status, the number of personal days must be specified.

Receipts: Please retain and submit receipts for all expenses over \$75 including, airfare (itinerary is acceptable for electronic tickets, providing itemized cost is listed), lodging, registration fees, rental cars, etc.

Alcohol: The purchase of alcoholic beverages during travel is not a reimbursable expense for travel sponsored by the Office of Research Affairs and the central administrative offices reporting to the Vice Chancellor for Research. Research Units reporting to the VCR are not subject to the same restriction. However, alcohol is not a reimbursable expense on most funding sources, including Federal and State funds. Travelers who believe that their unrestricted fund source permits such an expense during travel, should confirm in advance with their fund manager.

Travel Package: A package that includes airfare and other travel expenses, such as hotel and/or rental car, is only eligible for reimbursement if the receipt or itinerary specifies the cost of each item.

Car rental Insurance: Additional car rental insurance should not be purchased since it is provided by the university and will not be reimbursed.

Expenses for others: Do not charge expenses of any other traveler to your travel or personal credit card, unless part of a pre-authorized group travel event. Group travel must be preauthorized and is allowable for three or more travelers. You will not be reimbursed for any expenses other than your own unless you are on preauthorized group travel.

Meals and Incidental (M & I) Expenses: For travel lasting less than 24 hours this is not a reimbursable expense. For travel lasting longer than 24 hours but less than 30 days, only the actual amount spent should be claimed, up to the maximum permitted. That amount is currently \$74 per day for 1 – 29 days.

Parking: Travelers are required by VC Research to use longer term parking accommodations at airports or common carriers when travel is expected to exceed twenty four hours.

Travel Insurance: You must register for accident coverage for each university business trip you take beyond 100 miles of campus or residence. If you book travel with Connexus, travel insurance is automatically included. See a summary of benefits for [faculty/staff](#) (PDF) or [students](#) (PDF). If you book through another source, then you must register for insurance. To register for travel insurance complete the online [UC Business Travel form](#).

Foreign travel: When traveling abroad, the University provides per diem to cover lodging and meal expenses. Research Affairs policy will reimburse actual expenses up to, but not in excess of the per diem amount. Itemized receipts are required for lodging.

Under IRS regulations, foreign travel expenses are subject to a *special allocation* rule that disallows certain nonbusiness travel expenses. The disallowed expenses are treated as taxable income to the employee, and are computed as follows:

- (# Non-business days/Total # of business and nonbusiness days x Total travel expenses)
- In accordance with IRS regulations, the presumption is that if the time spent on personal activities **exceeds** 50% of the total time, the trip will be treated as primarily *personal* unless there are other factors that would cause the trip to be treated as primarily business

Examples where special allocation rule does not apply even if business and personal activities were combined:

Exception 1: Travel outside the United States for No More than One Week. A trip is considered entirely for business if you were outside the United States for a week or less, combining business and nonbusiness activities. A week means seven consecutive days; in counting the days, the day you left the United States is not counted, but the day that you return to the United States is counted.

Exception 2: Less than 25% of Time is spent on Personal Activities. A trip is considered entirely for business if: a) You were outside the United States for more than one week, and b) You spent less than 25% of the total time you were outside the United States on nonbusiness activities. For this purpose, count both the day your trip began and the day the trip ended.

Exception 3: Vacation is Not a Major Consideration. A trip is considered entirely for business if you can establish that a personal vacation was not a major consideration, even if you have substantial control over the arranging of the trip.

Export Controls: Please consider Export Control regulations when planning travel abroad. It is worthwhile to check the export control website (<http://export.ucsd.edu>) for guidance each time you travel outside the US, and contact the Campus Export Control Officer if you have questions

Thank you for your attention to this matter.

Best regards,

A handwritten signature in cursive script, appearing to read "Sandra A. Brown".

Sandra A. Brown
Vice Chancellor for Research