
Travel

Expense Reports Submitted After 45 Days

About this practice:

Expense reports should be submitted and approved no later than 45 days after the completion of a trip or event. If an expense report for travel and other expenses is submitted and approved after 45 days, the expense report will be reimbursed but payment may be reported to the IRS as taxable income to the individual being reimbursed.

Why has this practice been implemented?

This 45 day practice has been established in order to conform to IRS rules. Outside tax counsel has recommended this action in order to better protect travelers/individuals from having their reimbursements reported as taxable income to the IRS and the University from paying penalties for not reporting these late reimbursements to the IRS.

What is the risk if we don't report "expense reports" over 45 days as taxable income?

We run the risk of our expense reporting plan being disqualified if we do not report "expense reports" submitted 45 days after the completion of the trip or event as the individual's taxable income to the IRS. Should our expense reporting plan be disqualified, the IRS will require **all our expense reimbursements to be reported as taxable income of the travelers/individuals being reimbursed** regardless of the submission timeframe.

Business & First-Class Travel

Coach Class. Coach class or any discounted class shall be used in the interest of economy. This policy applies to all travel (domestic or foreign, or any combination thereof) regardless of the purpose or fund source.

Business or First Class. Use of business or first-class or other higher-cost services (e.g., priority boarding, early check-in, coach plus etc.) may be authorized under the circumstances listed below. Documentation of such circumstances must be provided on the travel expense claim.

- Business or first-class is the only service offered between two points;
- The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections;
- An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or
- Business or first-class is necessary to reasonably accommodate a disability or medical need of a traveler. (Attach copy of medical provider's note in expense report, valid within a year of travel.)

In addition, when the flyer is taller than 6'3", business class travel will be allowed without a medical note.

Reimbursement Standards

100% Funded Travel by Host

Example:

A UCSF employee has been invited to a conference to give a lecture. The host has stated that they will pay for all expenses incurred i.e. travel, lodging, daily meal allowance and other general expenses.

Under normal circumstances UCSF funds/ corporate cards are **not allowed** to be used and the UCSF employee must:

- a. Ask the host to book airline tickets and lodging in advance or
- b. Fund the travel themselves and seek reimbursement from the host.

What if.....

- a. The host cannot book flights, lodging etc. and asking the traveler to pay would cause financial concerns?
- b. There is likely to be a delay by the host in reimbursing the traveler also causing financial concerns.

Process:

The traveler must fund the trips with expenses totalling < \$1k. Trips with expenses totalling > \$1k would be considered but would be exceptional and would require Dean's Office exceptional approval. Follow the usual process for exceptional travel expense approval attaching a justification.

Please note: when UCSF funds are used the expense must conform to UCOP/ UCSF policy whether or not the money is to be reimbursed.

Supporting documentation:

MyExpense (Corporate card) attach:

1. letter from the host detailing their financial commitment
2. Justification explaining circumstances,
3. Event agenda,
4. Receipts being claimed

Connexus:

Email SOM Dean's Office with same documents as for MyExpense and keep response in SAS 115 file.

Partially Funded Travel by Host

Example:

A UCSF employee has been invited to give a talk/lecture and/or invited to teach a course. The host has stated that they can only pay for *partial* travel costs e.g. flights but not accommodation. Under these circumstances UCSF funds can be used **but only for those expenses not covered by the host.**

Zero Funded Travel by Host

Examples:

- A UCSF employee has registered to attend a conference or has been invited to give a talk/ lecture/ teach a course. The host does not or has stated that they cannot pay for *any* travel or incidental costs.
- A Dept. has been awarded a grant/ fund/ trial that states that travel is required. However, the sponsor will reimburse the traveler/ dept. travel expenses after travel has been completed.
- While the traveler is attending a 100% or Partially funded host event he/she incurs an expense e.g. Wi-Fi, a flight change fee etc. triggered to accommodate UCSF.

Process:

For all the **non-exceptional** circumstances above, UCSF funds can be used **without** Dean's Office Approval.

Supporting documentation:

MyExpense (Corporate card) attach:

1. letter from the host detailing their financial commitment
2. Event agenda,
3. Receipts being claimed

Connexus:

Same documents as for MyExpense and file in SAS 115 file.

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NOTE: **ALL** Expenses paid from UCSF Funds must conform to UCOP & UCSF Policies. In some situations a request to pay an expense may trigger the need for a further justification e.g. Non-economy seating request. If unallowable under UCOP/UCSF policies the request could be denied even if the host will ultimately reimburse the university.

Final Interviews

- Actual travel expenses may be reimbursed for spouses/ families who accompany candidates for faculty or high-level administrative positions on final interviews.
- Travel expenses with spouses/families on final interviews is an exceptional expense that require exceptional approval.
- Spousal travel expenses may not be charged to state funds.

For Interviewees (spouses only allowed on final interviews) actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews. Subsistence and ***non-personal*** miscellaneous expenses also may be reimbursed.

Conference Dates

- When attending a conference more than 40 miles away, over night stay 24hrs before the start date of the conference is allowed. In addition, overnight stay on the last day is also allowed *with justification*. Exceptional expense approval not required.
- Extra days other than above require exceptional expense approval and justification.

Lodging with *airbnb*

- Airbnb, while not recommended, is allowed to be used and costs will be reimbursed without pre-approval.

NOTE: Watch this space as UCOP and the city are in separate discussions on the future of Airbnb expenses.