

**POLICY ON TRAVEL AND ENTERTAINMENT  
EXPENSE REIMBURSEMENT**

Dated: June 27, 2022  
Supersedes: *Travel Expense and Reimbursement Policy* dated January 5, 2021  
Last Review: June 27, 2022

**I. PURPOSE**

This policy is intended to ensure proper stewardship of New York Medical College (“College” or “NYMC”) funds for authorized business travel and entertainment and to ensure that valid business expenses are reported, recorded, and reimbursed in a consistent manner. The outlined procedures will help members of the NYMC community comply with all applicable rules and regulations while traveling on College business.

**II. POLICY**

NYMC will reimburse staff, faculty and students who incur reasonable and necessary business related expenses while traveling on behalf of the College or in support of sponsored research activities. It is the responsibility of that individual to ensure that College funds are used reasonably and appropriately and in accordance with any applicable restrictions. All employees of the College are expected to exercise due diligence when generating, reviewing, and approving transactions that commit the College to travel related expenditures. Excessive costs, circuitous routes, excess delays, or luxury accommodations and services unnecessary or unjustified in the performance of College business are not acceptable and will not be reimbursed. Travelers are responsible for excessive costs and any additional expenses incurred for personal preference or convenience. All reimbursement requests should be submitted on a timely basis within the proper fiscal year. It is the responsibility of the traveler to ensure that their reimbursement requests are accurate. Travelers may not authorize reimbursement of their own travel and entertainment expenses. Also, employees may not approve travel and/or entertainment expenses for an individual to whom they report.

The Internal Revenue Service imposes the following requirements on reimbursement of business expenses: 1) there must be a business reason for the expenses; 2) the individual must substantiate the expenses; and 3) the individual must return to the employer or organization any amount advanced in excess of the substantiated expenses.

Approved requests for payments, reimbursements, and settlement of travel advances must be submitted within a reasonable period of time, normally within 30 days of the completion of the travel. **Expense reimbursement requests received more than 90 days of the occurrences will not be paid.**

*Exceptions to this policy (not otherwise covered by laws, grants, or contractual commitments) may be made on an individual basis, but require the traveler to obtain written pre-approval from the Vice President and Chief Financial Officer.*

**III. SCOPE**

This policy applies to every individual seeking reimbursement from NYMC for travel and entertainment, regardless of the source of funds. To avoid incurring costs for which you may not be reimbursed or committing the College to costs that cannot be paid using College funds, follow the

procedures.

#### IV. PROCEDURES

- A. General: It is the responsibility of the traveler and NYMC to ensure:
1. all authorized travel is related to College business or in support of sponsored research
  2. all expenses are actual, allowable, reasonable and necessary
  3. the most economical method of travel is used
  4. all expenses comply with Internal Revenue Service (IRS) regulations
  5. travelers obtain appropriate approvals **prior** to incurring expenses
  6. any exceptions to this policy are justified and documented
  7. adequate funds are available for expenses
  8. accurate records are maintained, including departure and return times and mileage
  9. appropriate documentation is attached to the travel expense reimbursement form
  10. that federal cost regulations under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards from the Office of Management and Budget (Uniform Guidance) are met.

It is the responsibility of the Supervisor/approving individual to:

1. review and approve all travel and entertainment expenses
2. ensure sufficient funds are available in the relevant budget lines be familiar with the need for travel prior to approval

B. Statement of Enforcement

1. To be valid and permissible, all expenses must support the missions of the College. Any expense that does not support the missions of the College and does not reflect proper stewardship is considered by the College as non-permissible, regardless of the source of funds, and such requests will not be approved. All expenditures are subject to audit and review by the College.
2. Any disputes regarding this policy should be referred to the Vice President and Chief Financial Officer.
3. The Vice President and Chief Financial Officer may approve deviations from this policy upon documentation of good cause in accordance with applicable laws.

C. Reimbursable Expenses: If reasonable and necessary, the following are examples of payable/reimbursable expenses as defined in this Policy:

1. Air and rail travel;
2. Car rental;
3. Change or cancellation penalties imposed by the airlines if due to unavoidable circumstances (supporting documentation must be supplied with the T&E form);

4. Gasoline for rental vehicles;
5. Ground transportation including taxi and metro fares, mileage for personal vehicles, parking fees and tolls;
6. Laundry/dry cleaning during trips longer than five calendar days;
7. Lodging;
8. Meals (per diem rates apply)
9. Miscellaneous (room service, luggage storage and valet);
10. Registration and fees for attendance at approved conferences and seminars;
11. Taxes associated with transportation, lodging and meals;
12. Telephone, personal or rented cell phone, faxes and internet access where required for business purposes; and
13. Tips associated with lodging, meals and transportation if customary.

D. Non-Reimbursable Expenses: Non-reimbursable expenses are those expenses that are not related to any activity of the College, are not required in carrying out an individual's task or responsibility at work, or do not benefit the College. Non-reimbursable expenses include, but are not limited to the following:

1. Alcoholic beverages
2. Automobile repairs
3. Baggage insurance
4. Childcare
5. Commuting costs to/from home and normal place of business
6. Credit card annual fees
7. Delinquency fees or finance charges on personal credit cards
8. Dues in private clubs
9. Entertainment under federal grants and contracts
10. Frequent flyer and other similar awards for hotel and car rentals
11. Grooming services (i.e. haircuts and shoe shines, etc.)
12. Gym and recreational fees, including massages and saunas
13. In-room movies
14. Medical care
15. Pet care
16. Traffic violation penalties
17. Upgrades (air, hotel, car, etc.)
18. Sightseeing Tours
19. Travel expenses of a spouse or guest accompanying a College employee on business travel (unless the travel itself of the spouse is deemed a legitimate NYMC business expense and meets other requirements of this policy)

Questions as to which travel or related business expenditures are reimbursable under a particular grant or contract should be directed to the appropriate Sponsored Projects Administration project officer.

E. Transportation

1. Air travel
  - a. Travelers are expected to choose the lowest-priced, most feasible

airfare available, considering the following:

- i. Travelers' itinerary and connection times and
  - ii. Restrictions and/or cancellation/change fees.
- b. The College will not reimburse for first-class or business-class airfares. Business class airfare is permissible only with upgrades for frequent flyer miles provided by the employee. While membership fees for frequent flyer clubs are not permissible, employees may retain frequent flier miles earned.
  - c. The College will not reimburse for seat upgrades (Even More Space, Comfort +, etc.)
  - d. The College will reimburse a maximum of one (1) baggage check-in fee per flight if a free bag is not provided by the airline. If you are traveling for recruitment purposes and you are taking recruitment materials, you may be eligible for one (1) additional baggage check in fee per flight.
  - e. The College will reimburse for internet usage during a flight only if it is necessary for business purposes.
  - f. The College will not reimburse tickets purchased using frequent flyer miles or personal credit vouchers.

## 2. Travel by rail

Rail travel may be used whenever feasible and/or when it is more economical than air travel. Travelers are expected to choose the lowest, most reasonable coach fare available taking into consideration travel and connection time.

## 3. Ground transportation

- a. Travelers will be reimbursed for ordinary and reasonably priced ground transportation including to and from airports or railroad stations and transportation between the traveler's hotel and other points of business.
- b. Public transportation in metropolitan areas and rideshare options (e.g., Uber, Lyft, taxi) should be used whenever possible to realize greater savings and convenience rather than renting a car. Car services may only be used if prior approval is given by the Vice President and Chief Financial Officer. Rental cars should be used only when more cost effective or more feasible than other alternatives.
- c. When traveling between campuses, employees should use the most cost effective means of transportation. Employees will not be reimbursed for travel that is within their routine commute.

## 4. Personal vehicles

- a. Employees may use personal vehicles for business travel when doing so is less expensive than renting a car or taking a taxi. Valid expenses related to the use of personal vehicles for business travel

are reimbursed based on the College's standard mileage rate, which covers the use of the vehicle and gasoline. The College will reimburse employees using the IRS Standard Miles Rate for Business. If claiming mileage, a "MapQuest" or "Google Maps" (something similar) is required to document the "To" and "From" destination distance.

- b. The College will reimburse transportation costs only to the extent such costs exceed the normal daily commute to the office.
- c. Costs of repairs to personal vehicles during business travel are personal expenses and are not subject to reimbursement.
- d. Owners of vehicles used for College business are responsible for ensuring adequate insurance coverage for their protection and for the protection of any passengers. Their personal auto insurance carrier is deemed the primary insurance carrier. NYMC does not protect the driver or the owner against loss resulting from bodily injury or damage to property.
- e. The Touro College and University System maintains a corporate discount at The Parking Spot. This discount can be used for both corporate and personal travel. The Parking Spot is available at JFK, La Guardia and Newark Airports. You must preregister in order to obtain your discount card. Using this card will provide 20% off of long term parking fees. Users should sign up at:  
<https://www.theparkingspot.com/promotions/corporatehome.aspx?CCode=Tour4032>

5. Rental Cars

- a. Costs related to rental cars are deemed valid business expenses when renting a car is less expensive or more feasible than other transportation options available. Reimbursement will only be made for standard and non-luxury cars.
- b. Reimbursable costs include daily rental fee, tolls, GPS and authorized insurance charges. The College will not reimburse travelers for Personal Accident Insurance or other liability insurance offered by domestic rental car agencies, unless the rental car was booked through the Purchasing Department. Employees booking a rental car for College purposes outside of the Purchasing Department will be responsible for providing their own insurance and any uncovered costs associated with accidents.

F. Meals – Per Diem Reimbursement:

- 1. The College will reimburse a traveler for allowable meal and incidental expenses incurred during College-related travel. The College provides reimbursement for meals (and tips) on a per diem basis. The current per diem rate is \$85 per day when overnight business travel is involved.
- 2. Per diem rates presented in this policy represent the maximum per diem reimbursable by the College and are inclusive of incidental expenses. Under this method of reimbursement, there will be no reimbursement of

meals charged to the lodging receipt.

3. Incidental expenses include fees and tips for persons providing services such as food servers. Incidental expenses do not include ground transportation, telephone calls or laundry. These expenses will be reimbursed based on actual costs.
4. Receipts and detailed documentation are not required when being reimbursed for meals and incidentals using the per diem method. The following rules apply:
  - a. Per Diem Meal Reductions: On the days of travel to or from the destination, per diems should be reduced for the individual's departure and return times, to exclude any meals not incurred during the time of travel using the reduction schedule below. In addition, the College's meal per diem will also be reduced to account for meals furnished at no cost to the traveler. For example, if meal costs are provided in the cost of a conference, those meals should be deducted from the per diem rate.
  - b. Alcohol is not allowed.
  - c. The percentage rates for reductions are:

Breakfast (\$15.00) Lunch (\$25.00) Dinner (\$45.00)

- G. **Entertainment:** Entertainment may be claimed if it is for the purpose of advancing the College's business interests, it is within the bounds of good taste, moderation, and legal requirements and the cost is within reasonable limits. The receipts must specify the name of all participants, their relationship to NYMC and the reason for entertaining. The cost of alcoholic beverages is not reimbursable. Entertainment expenses should receive prior approval from the Vice President and Chief Financial Officer, when possible.

**Examples of business entertainment include:**

- Reception for College guests and visitors;
- Alumni reunions or similar alumni functions;
- Entertaining donors or prospective donors; and
- Welcoming receptions for parents and students.

The receipts must specify the names of all participants, their relationship to NYMC and the reason for entertaining. Restaurant receipts showing only a total charge is not an acceptable receipt.

H. **Lodging**

1. Individuals who travel on College business are expected to stay in a standard room at a hotel that is on or close to the location of business. Costs that are charged to the hotel room are valid and reimbursable if they are related or necessary to College business and are reasonable. The final itemized hotel bill, which reflects all charges made to the room, is required

for reimbursement. Allowable cost for the room is the single room rate plus tax unless the other party is also on authorized University travel. If the lodging receipt states multiple occupancy, the traveler must indicate either the single room rate on the receipt or provide the name(s) of the University traveler(s) sharing the lodging. If all occupants are on approved university travel and under the same funding source, only one charge should be submitted on a travel expense report.

2. The College's general guideline is that total expenses for lodging should not exceed \$300 per day excluding taxes and fees, unless **pre-approved** by the Vice President and Chief Financial Officer.
3. Conference packages are allowable if supported by confirmation receipts showing all-inclusive rates (registration, hotel, meals, airfare, etc.).
4. Alternative forms of lodging are allowable if supported by a contract approved by the legal department prior to travel.

Note: If attending a conference, the College will generally reimburse the cost of staying at the "conference hotel" unless the rate is substantially in excess of reasonable hotels in the area. In order to be reimbursed, you need prior approval and evidence that the rate paid is within range for that area at that point in time. When reservations are booked "guaranteed late arrival", travelers are responsible for all hotels "no show" charges unless mitigating circumstances prevail.

#### I. Travel Advances

1. The College allows a reasonable advance which is intended for anticipated expenses. The Vice President and Chief Financial Officer has the sole and absolute discretion whether or not to approve travel advances. All travel advance requests must be submitted to the Vice President and Chief Financial Officer using the Travel Advance Request form (Appendix E).
2. Travel advances will not be issued for expenses which can be made prior to travel (i.e., airfare, lodging, conference registration). Employees may contact the Purchasing Department for any pre-travel expenses.
3. Employees are required to sign a promissory note prior to receiving a travel advance. (Appendix A)
4. Support must be provided for anticipated expenses.
5. Travel advances will not be issued to non-employees.
6. Request for advances must be received at least ten (10) business days before the advance is required.
7. Recipients of travel advances will be required to sign a Cash Advance Agreement (Appendix B) Travel advances must be accounted for on the Travel and Expense Reimbursement form, as detailed in the Expense Reporting section. Failure to account for travel advances within the required time frame may result in the following outcomes:
  - a. No future travel advances being granted to the individual; and/or
  - b. The College will deduct charges from salary.

8. A new Travel Advance will not be authorized until all previous advances are closed out.
9. The advance should not be used for service payments such as honoraria or for expenses such as gifts, prizes, or awards.
10. Travel advances must be cleared within 30 days from the "end date" of the trip or event specified on the travel advance form. Funds not utilized must be refunded to the College within 30 days.
11. In the event an employee is separated from the College prior to their trip, the employee is obligated to fully reimburse NYMC for any travel advance outstanding.

J. Cancellations/Refunds

1. Tickets that have been personally purchased for future trips that are subsequently cancelled may be reimbursed, provided the reason for cancellation is beyond the individual's control and in furtherance of College business. Cancellation fees incurred due to travelers' negligence are not deemed valid business expense and therefore not reimbursable.
2. Unused tickets have a cash value and must not be discarded or destroyed. The traveler is responsible for contacting the airline or booking agent about future use of such tickets. In the event the traveler separates from the College without using the unused ticket, the traveler must reimburse the College for the amount of the ticket.
3. In the event any reimbursed expenses are refunded by a vendor to the traveler, it is the responsibility of the traveler to promptly notify NYMC and repay the amount.

- K. Spouse/Family Accompaniment: The College will not reimburse for business, travel or entertainment expenses for spouses, family members or guests who accompany College employees or students on College business except in those unusual circumstances which require their presence. Such exception must be approved in advance by the Vice President and Chief Financial Officer and approval included in their Travel and Expense Reimbursement Report.

L. Travel Insurance:

1. **Business Travel Insurance**: All College employee are covered in case of accidental death or dismemberment while traveling internationally on College business.
2. **Workers Compensation Insurance**: If you are injured while working on a business trip, you are covered for medical expenses and lost wages by Workers Compensation Insurance. Contact Human Resources as soon as possible to file an accident report, and obtain further instruction. Failure to promptly report an injury may compromise your claim. Injuries sustained while not working, though you may be away from home on business travel, are not covered by Workers Compensation Insurance. If there is a question on this, as respects a specific incident, contact Human Resources for clarification.



3. **Flight Insurance:** Flight insurance purchased by individuals is not a reimbursable expense.
4. **Personal Automobiles:** College employees using personal automobiles to travel on official College business must maintain adequate liability insurance for their protection and for the protection of any passengers.
5. **Other Personal Property:** The College will not be responsible for loss or damage to personal property while an employee is traveling on official College business.

M. Documentation

1. All requests for reimbursement must be submitted with receipts using the Travel and Expense Reimbursement Form. (Appendix C) In the event an employee does not have a receipt, they must fill out a Missing Receipt Form. (Appendix D) Employees can submit up to two Missing Receipt forms per trip/reimbursement. If the traveler is submitting a receipt for an NYMC group meal, the receipt must specify the name and department of all participants. NYMC will not reimburse for alcohol. Restaurant receipts showing only a total charge is not an acceptable receipt.
2. Any written approvals required under this policy must be attached to the employee's Travel and Expense Reimbursement Form.

N. Sabbath Holiday Stay: NYMC takes into consideration the religious observances of its employees and provides accommodations when necessary. Requests for religious-based adjustments to adjust travel itineraries should be submitted for pre-approval to the Vice President and Chief Financial Officer.

O. Sponsored Programs

1. Domestic and foreign travel charged to a sponsored program should follow the guidelines set forth in this policy unless the funding agency imposes greater restrictions.
2. All travel advances and or reimbursement requests for domestic and foreign travel on sponsored research projects must have sufficient justification by the Dean of the respective School of the College and comply with the terms and conditions of the sponsored research award. This includes compliance with the Fly America Act for foreign travel on federal awards.
3. Domestic travel includes travel within and among the fifty (50) United States and its territories and possessions, and Canada and in most cases Mexico.
4. Domestic travel included in the approved budgets of federally sponsored projects is generally permissible if it supports the purpose of the project.
5. The federal government defines foreign travel as any travel outside the United States and its territories and possessions, and Canada. In the case of other sponsored research agreements, foreign travel may be specifically defined in the contractual documents.

6. Some foreign travel requires pre-approval by the sponsor. Since sponsors' regulations vary, principal investigators should be familiar with those that are applicable to their projects.
7. When traveling on federally funded projects, travelers may request the hotel's government rate. A letter from the project sponsor may be required upon check-in to confirm funding source.
8. If traveling internationally on federal grants or contracts, a United States flag carrier must be used. For specific federal guidelines on this issue, click here on the <http://www.tvlon.com/resources/FlyAct.html> for details. Prior approval from the Purchasing Office should be obtained if someone needs to deviate from this policy.
9. Federal regulations (and where sponsors so dictate) prohibit the reimbursement of alcoholic beverages with federal funds under any circumstances.
10. Any questions regarding travel or entertainment on federal grants or contracts should be directed to the Purchasing Office.

#### **V. EFFECTIVE DATE**

This policy is effective immediately.

#### **VI. POLICY MANAGEMENT**

Executive Stakeholder: Vice President and Chief Financial Officer  
Oversight Office: Purchasing Office