Nicolet College reimburses employees and Board members (business travelers) for reasonable, necessary, and approved expenses incurred while traveling on official College business. This policy complies with IRS Regulations and closely follows the Federal Travel Regulations.

The College Travel and Expense Reimbursement policy provides guidelines and establishes procedures for all business travelers who incur expenses while on official College business and related travel, regardless of funding source.

To safeguard the interests of the College, every effort should be made to encourage conservative use of College resources for business and travel-related expenses. Guidelines and procedures are outlined in general terms and may not cover every possible situation. Contact the Business Office for clarification as needed.

Responsibilities and Compliance

- **Employees and Board members (business travelers)**
  
  Business travelers should spend College funds prudently. Business travel expenses will be paid by the College only if reasonable, necessary, and approved in accordance with this policy.

  Each business traveler should be familiar with this policy prior to travel to ensure that expenses will be reimbursable. The business traveler is responsible for submitting to the Business Office all forms and detailed receipts related to their travel.

- **Accountability and Authorization**
  
  Administrators are accountable for use of College funds and must verify that all travel is budgeted and expenditures are charged to the proper account(s). The Employee Expense Reimbursement form must be approved by an Administrator for employees and the President’s office for Board members. All out-of-state travel requires approval of the President or Chief Financial Officer, and out-of-state travel arrangements should be made only after approval has been received.

  After completion of travel, signed reimbursement requests must have detailed receipts attached and should be submitted to the Business Office as soon as possible, but no later than 30 days after trip completion.
Travel Advances
Travel advances must be approved by the appropriate Executive Leadership Team member or Director/Dean.

Business Travel Planning
While there are several acceptable methods of business transportation (air travel, public transportation, rental vehicle, personal vehicle, or college vehicle), business travelers are expected to use the most cost-effective transportation available.

Receipts
Original detailed receipts are required for all expenses except for meals, which are reimbursed on a per diem basis. The College expects that a good faith effort will be made by business travelers to collect and retain all required receipts. It is strongly suggested that travelers keep copies of submitted receipts for their own files. If a receipt is lost or unable to be obtained, a detailed explanation of the expense is required.

Types of Reimbursed Expenses

- Meals
  The College will reimburse meal expenses incurred during official business travel at GSA (U.S. General Services Administration) rates. Meals are not reimbursable if already provided as part of a seminar, conference, and/or meeting fee.

  In-district meals will be reimbursable when the meal expense is incurred in the performance of District responsibilities and has been pre-approved by the appropriate Executive Leadership Team member or Director/Dean.

  Meal reimbursement will be allowed as follows:
  - Breakfast – must leave home before 6:00 am
  - Lunch – departure must be before 10:30 am and return after 2:30 pm
  - Dinner – return must be after 7:00 pm

  In the event travel extends to multiple cities and states during the same day of travel, the meal allowance for that day will be based upon the city where the business traveler spends the night.

  In situations where business travel days are combined with personal travel days, reimbursement for meals will be limited to expenses incurred on days of official business. Travel days should be calculated as if the personal travel did not exist.

  When two or more persons are traveling and dine together, each business traveler is eligible for a per diem and will be reimbursed accordingly regardless of whether they get a single check and one person pays. In those situations, business travelers
should settle-up with each other in cash and each claim their own per diem upon returning from their trip.

If an overnight stay is not involved, reimbursed meals are taxable to the employee, per IRS regulations. If an employee pays for another person’s taxable meal, the payer will be taxed for the full amount that they are reimbursed, per IRS regulations. To avoid this situation, all business travelers should pay separately and be reimbursed for their own meals.

Out of state meals must follow GSA per meal guidelines. Incidental amounts listed under the GSA guidelines are not reimbursable (i.e., baggage tips, between meal snacks and beverages).

- **Lodging**

  Business travelers must make their own lodging arrangements unless informed otherwise. The choice of lodging shall be based on cost with consideration given to accessibility in conducting business. Detailed receipts for lodging are always required.

  Nicolet College is exempt from sales tax in the state of Wisconsin. Business travelers incurring lodging expenses within the state should ask the hotel what identification or documentation is necessary for tax exemption and state rates, and be prepared to provide it. Tax Exempt Cards are available at the Business Office. Hotels may require the room to be booked under the College name along with the individual’s name.

  When making lodging arrangements, business travelers should request the state rate, government rate, or corporate discounts if available. The maximum lodging reimbursement for out-of-state travel must follow the GSA guidelines.

  In the event it is necessary to change or cancel guaranteed reservations, it is the responsibility of the business traveler to cancel the reservation. The College will not reimburse any charges or fees assessed due to failure to cancel a reservation, unless there are circumstances beyond their control.

  Payments to individuals for lodging at their personal homes or at the personal homes of others are not reimbursable.

- **Transportation**

  - **Air Travel**

    Air travel should be the most direct and least costly alternative consistent with the itinerary and particular College business involved. Nicolet will pay only for coach fare.
• Public Transportation
  Public transportation costs with reasonable tips will be reimbursed with a receipt. Allowable public transportation expenses are transportation to, from, and between places of business, lodging, and the airport.

• Rental Vehicles
  Car rental is an allowable expense if authorized by the employee’s supervisor. Business travelers should use a rental vehicle when other transportation is not available or when the use of a rental car results in a cost savings. The size of the rental car should be the least expensive model consistent with the number of business travelers traveling together and the business requirements of the trip. Actual expenses of a car rental will be reimbursed with a detailed receipt.

• College Vehicles
  Business travelers may use college vehicles for official business travel when necessary and cost effective. Fuel expenses shall be reimbursed. Refer to AP 6.03 Use of College and Personal Vehicles for more information.

• Personal Vehicles
  Business travelers may use personal vehicles for official business travel when necessary and cost effective. Reimbursement will be at the current Wisconsin State mileage rate at State of Wisconsin Pocket Travel Guide. This mileage rate covers all transportation and operating costs of the vehicle, including depreciation, repairs, towing, gasoline, and insurance.

  Business mileage calculations related to use of your personal vehicle will be from your regular base assignment or from your home, whichever is less. Requests for mileage reimbursement must include starting point, destination, and number of miles.

  Business travelers who choose to use their own vehicles on a trip where air travel or other transportation method is more appropriate will be reimbursed an amount not to exceed the least expensive, logical cost to the destination. Proof of this cost must be submitted with an expense claim.

  Refer to AP 6.03 Use of College and Personal Vehicles for more information.

• Miscellaneous Expenses
  • Telephone/Internet
    Business travelers shall be reimbursed for telephone or internet expenses when incurred for business purposes. Charges shall be itemized. Personal telephone calls charged to the hotel bill must be deducted from the requested reimbursement or paid to the hotel directly.
• Parking Fees and Tolls
  Parking fees, including parking meters, are allowable expenses. Charges for parking and tolls will be reimbursed at actual cost with an original receipt.

• Non-reimbursable Expenditures
  Non-reimbursable expenditures include, but are not limited to, the following:
  ▪ Alcoholic beverages
  ▪ Spouse, family member(s) and guest travel costs
  ▪ Cancellation charges (unless justified)
  ▪ Lost or stolen cash or personal property
  ▪ Personal items (e.g. toiletries, luggage, clothing, medications, etc.)
  ▪ Traffic citations, parking tickets and other fines
  ▪ Normal commuting expenses between an employee’s home and regular base assignment
  ▪ Mileage charges incurred for personal reasons
  ▪ Repairs, towing service, etc. for personal vehicle, regardless of whether it results from the employee’s act or acts of others
  ▪ Meals included in the cost of registration fees and airfare
  ▪ Gasoline costs if mileage reimbursement is used
  ▪ Cost differential on premium and luxury car rentals or first or business class airline tickets
  ▪ Flight insurance or other supplemental travel insurance
  ▪ Amenities such as movies, health clubs or in-room bars
  ▪ Personal telephone calls
  ▪ Additional charges for late checkout
  ▪ Child care, baby-sitting, house sitting or pet sitting costs
  ▪ Magazines, books or other reading materials
  ▪ Laundry