



Travel, Meals, and Entertainment
Policies and Procedures

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Purpose and Responsibility Statement

Effective Date

July 2006

Latest Revision

July 15, 2016

Purpose

This policy is intended to:

- Ensure clear and consistent understanding of policies and procedures.
- Ensure compliance with state, federal and University regulations.
- Ensure equitable consideration to both individuals reimbursed and the University.
- Provide guidelines covering University travel and other related business expenses, as well as the documentation required for substantiation.

Responsibility

The responsibility to observe these guidelines rests with the person traveling, entertaining or incurring meal expenses on behalf of Liberty University, budget manager, department head, and Division Leader who certifies conformance to these guidelines by approving expenditures. Faculty, staff, and others acting on behalf of the University are expected to be knowledgeable of both University and departmental policies and procedures that govern their travel, and non-travel business expenses. While every guideline may not be stipulated within this document, it is the responsibility of the employee or nonemployee to incur only ordinary and necessary travel and business expenses in the conduct of official University activities.

Any requests for exceptions to this policy must be approved by the traveler's Division Leader (VP/Dean) and submitted in writing to the Liberty University Travel Office prior to travel.

Departmental policies apply only to the approval to travel and incur non-travel expenses and the assurance that the proper funds are available to cover the expenses.

All faculty and staff are required to sign the [Travel Policies and Procedures Acknowledgement Letter](#) at the beginning of each fiscal year, and at the beginning of their employment with Liberty University.

Representing Liberty University is both an honor and a privilege. Persons conducting business on behalf of the University have the duty and the responsibility to avoid impropriety, or even the appearance of impropriety, in any University-related business activity. Impropriety is defined as conduct not considered correct, moral, or appropriate as is consistent with the [Liberty Way](#).

Overview of Reimbursement of Travel, Meals and Entertainment Expenditures

It is the policy of Liberty University to pay for the ordinary and necessary business expenses incurred by faculty, staff, students, and others acting on behalf of the University while traveling, entertaining or incurring business meal expense. All such expenses must support the mission of Liberty University, receive the appropriate pre-approvals, and be carefully planned to ensure that expenditures are necessary, prudent, and as economical as possible. Appendix A contains a summary of terms and related definitions pertaining to reimbursement of travel, entertainment and business meal expenses under this policy.

This Policy is intended to meet the Internal Revenue Code (IRC) definition of an “Accountable Plan”. Reimbursements from Liberty University for ordinary and necessary business expenses (that would otherwise qualify as deductible expenses if paid by an employee) under such an “Accountable Plan” will not be reported by the University to the IRS as taxable income to the recipient.

Under “Accountable Plan” IRS guidelines, advances and reimbursements must meet the following rules:

- Faculty, staff, students, or other parties acting on behalf of the University must pay or incur business expenses while performing services as a Liberty University representative; the expenses must not be ones that would have otherwise been paid by the employee.
- All expenses must be substantiated to Liberty University within a reasonable period of time.
- All amounts in excess of substantiated expenses (unused money from advances) must be returned to Liberty University within a reasonable period of time.

If Liberty University pays for an expense which is later determined not to meet the “Accountable Plan” requirements; the amount will be added to the employee’s taxable income on Form W-2 or reported on a 1099.

The threshold consideration for reimbursements by Liberty University of a expense is whether the expense constitutes a deductible expense.

Cash Advances

Faculty, staff, students and others acting on behalf of the University may request a travel advance 10 days before the expense is to be incurred. Cash advances must be obtained and reconciled in accordance with the [Cash Advance Policies & Procedures](#).

Reconciliation for advances received should be done no later than 30 days from the initial receipt of cash. If the individual is unable to reconcile within the established timeline, they will be invoiced to repay the advance.

The individual may settle the invoice by submitting the appropriate documentation for the allowable expenses through the reconciliation process or by repaying the cash advance. If the employee does not settle the invoice within 90 days of the invoice date, the amount of the invoice will be included in his/her taxable income or deducted from his/her paycheck.

Ordinary and necessary business related expenses for:

- Travel
- Business Meals
- Entertainment;
- Transportation

may be deductible under the IRC and regulations. An ordinary expense is one that is common and accepted in one's trade or business. A necessary expense is one that is helpful and appropriate; it does not have to be required to be "necessary". This Policy covers each of the above type of business expenses, and details the requirements for establishing a valid business expense for reimbursement by Liberty University.

Generally, expenses incurred on behalf of the University should be substantiated by a receipt. A receipt is defined as an article generated at the time of purchase by the vendor that shows vendor name, address, items purchased and date. A summary receipt is acceptable for Business Meals provided the following information is included; the name and location of the restaurant, the number of people served, and the date and amount of the expense. Charges other than food, including the purchase of gift cards, must be done on a separate transaction and reconciled separately. Photographic images of receipts are acceptable. Lost receipts, or purchases where receipts were not provided, should be submitted using the [Missing Receipt Form](#). For adequate supporting documentation according to IRS guidelines refer to Appendix B.

In addition to the receipt, a "bona-fide" business purpose is required by the IRS if not evident by the documentation. In general, documentation of a "bona fide" business purpose will include: who participated in the incurring of the expense and the relationship of those who participated; what the expense was for; where the expense was incurred; and why the expense benefited the University. If a travel, meal or entertainment expense benefits another individual outside the University, the other person must have a "bona-fide" business purpose. The other individual's contribution of incidental services, such as assisting in entertaining or taking notes will not be a sufficient business purpose. For more details concerning the IRS business purpose guidelines refer to Appendix C.

Liberty University may agree to reimburse the ordinary and necessary expenses of an external vendor while performing business on behalf of the University. A W-9 (or W-8BEN for foreign nationals) must be requested from the vendor in accordance with Liberty University W-9 Collection Policy. The policy states that prior to all vendor payments the department must have a completed Form W-9 (or W-8BEN for foreign nationals) to submit with a payment requests.

Introduction To Travel Expenses

The University's policy is to reimburse employees and non-employees for necessary and reasonable travel expenses incurred while conducting University business. Individuals who receive reimbursement are responsible for verifying funding availability and obtaining necessary approval prior to departure, and must make a full accounting of expenses to the University.

University representatives must determine if the potential benefits of the trip justifies its time and expenses after considering cost effective alternatives, such as video or teleconferencing. The overall cost and net benefit of bringing professional development events to the campus in lieu of individual travel must also be considered.

National Collegiate Athlete Association (NCAA) requirements pertaining to travel shall override the terms of these policies and procedures, where applicable. These policies can be located on the NCAA website at www.ncaa.org.

If an individual knows that expenses are to be paid from a grant issued to the individual or his or her department, the individual must check with the grants administrator to verify that these expenses are allowable under the respective grant guidelines. The grant may place restrictions on travel and entertainment and business meal expenses that differ from those of the University. If the individual is not in compliance with grant restrictions, he or she will not be reimbursed from those funds.

When a trip or business expense combines two or more purposes and the person incurring the expense is eligible for expenses reimbursement from more than one source, the cost of the expense should be equitably distributed among all sponsors (unless prior arrangements were made and approved). The person incurring the expense is responsible for seeking reimbursement for expenses payable by institutions or entities other than the University.

Travelers must be aware that travel on University business is not tax exempt. All travel and entertainment and business meal expenses are subject to internal audit.

Policy Exceptions

Exceptions to University travel policies and regulations may be approved prior to travel, when necessary to meet special circumstances or when in the best interest of the University. These exceptions are infrequent and apply to all funding sources.

Other individuals not covered in this policy including interviewees, consultants, potential students, and others, are not entitled to any rights under this travel policy including per diem, mileage, flights, etc. Departments can elect to pay actual costs of travel for non-University individuals with VP or Dean approval. All travel should be the most economical means of travel and must be coordinated through and booked by the University Travel Office. Any requests for these expenses over actual cost should be forwarded to the University Travel Office in order to gain Senior Leadership approval.

When situations or circumstances occur during University business travel requiring non-standard rates or special expenses, a request for exception to policy must be submitted in writing. Exception requests must document the reason for the exception, supply all related receipts, and be signed by the Division Leader for the area. Requests for exceptions must then be submitted to the Liberty University Travel Office for consideration.

Prior to Travel

All travel requires prior departmental approval before any University funds are committed. Individuals traveling two or more times per fiscal year are required to obtain and use a Liberty University P-Card for all travel related expenses.

Booking Travel

All travel must be booked in accordance with the [Travel Policy Quick Reference Guide](#). Any questions should be directed to the Liberty University Travel Office.

Contact Information:

Liberty University Travel Office

Phone: 434-592-6540

Email: travel@liberty.edu

Change or cancellation fees are the responsibility of the traveler and are generally not reimbursed by the University. Travelers must contact the Liberty University Travel Office to determine whether or not a fee is reimbursable.

Individual travel in groups of 6 or less must be booked through the online booking tool. Group travel of 7 or more should use a third party travel agency which will require multiple bids when the total travel costs are in excess cost of \$1,000 per traveler.

During Travel

Receipts for reimbursable expenses are to be kept and filed upon returning to the University. Travelers are to report any situation that will cause a change to the original travel itinerary, either in time or cost, to their supervisor and/or budget manager prior to making any such changes. The budget manager is responsible for ensuring all appropriate documents are updated to reflect the costs associated with itinerary changes prior to the reconciliation of the trip.

Travelers must report vehicular accidents or situations resulting in personal injury to the Liberty University Police Department (LUPD) and their supervisor immediately.

Contact Information:

Liberty University Police Department

Email: LUPD@liberty.edu

Phone: Emergency: 434-592-3911

Non-Emergency: 434-592-7641

Travel Status

Employees are on travel status while away from official headquarters (Note: official headquarters includes a 50 mile radius around the regular place of work) on authorized

University business. Travel status begins when employees leave headquarters, their residence, or other authorized locations to go directly to their destination. Travel status ends when employees return directly to headquarters, their residence, or other authorized locations after completing University business.

Family Travel

Employees are permitted to bring immediate family while traveling on official University business. However, the University will not be financially responsible for additional expenses related to family travel. Employees are responsible for directly paying for any additional costs associated with family travel. However, meal expenses may be applied to the employee's daily Per Diem rate provided the total expense falls under the threshold.

Family members may be approved to be Official Travelers if their presence benefits the University. Requests for this exception must be approved by the appropriate VP/Dean and the Chief Financial Officer. Approval documentation must be submitted with the expense reconciliation. If approval is granted, expenses are reimbursable up to the amounts defined for Official Travelers in this policy. Personal meals for family members approved to be Official Travelers are limited to actual expense rather than a Per Diem rate but should stay under the Per Diem threshold.

Personal Convenience

When a traveler interrupts their business travel, or deviates from the direct route, for personal convenience or personal leave, only the rate for uninterrupted travel by the most direct route is an acceptable trip expense. Additional costs related to such deviations are the personal responsibility of the traveler.

Travelers wishing to maximize their comfort and convenience (example: business or first class instead of economy class), may pay the difference between the most economical method and the traveler's selection.

When travelers must use premium transportation for medical reasons, the reasons must be affirmed in a doctor's certificate indicating how long the medical condition is expected to last. If the condition is permanent or indefinite, the doctor's certification must be renewed and revalidated each year.

After Travel

All travel expenses including P-Card , cash advance, and out-of-pocket expenses should be reconciled via the Travel & Expense [reconciliation system](#).

Reconciliation of travel expenditures must be submitted in accordance with the [P-Card Policy](#) and the [Cash Advance Policies & Procedures](#). Receipts for Per Diem are not required.

Domestic Business Travel-Transportation Expenses

Domestic travel is described as travel within and between the United States and its territories. Appendix D contains a summary of reimbursable and non-reimbursable business expenses for travel.

Commercial Air Travel

Travelers must book the lowest priced coach class airfare available and comply with the limits established within the Liberty University Booking site. Flights may also be booked by contacting the Liberty University Travel Office.

Baggage

Most airlines now require a baggage fee for checked baggage. Liberty University will cover the expense for one carry-on (if applicable) and one standard checked bag.

The airlines are responsible for compensating owners of lost baggage. The University will not reimburse travelers for personal items lost while traveling on business. The traveler must take reasonable precautions to protect any personal property while traveling.

Frequent Flier Miles

Liberty University will not reimburse travelers for airline tickets purchased using frequent flyer miles. Accumulated awards remain the property of the traveler.

Airport/ Airline Club Dues/Memberships

Airport/Airline dues/memberships are generally not reimbursed or provided by the University.

Cancellations and Change Fees

In the event that a trip involving non-reimbursable tickets is canceled or changed, the University will cover only the cancellation or change fee provided there is an adequate business justification documented for the change or failure to complete the travel. Usually the ticket, if cancelled in time, can be reused within one year of the original ticket date. These tickets may not be used for personal travel. Employees who leave the University prior to use will forfeit all value of the remaining ticket.

Chartered Aircraft

The actual expenses of chartering an aircraft are reimbursable; however, a cost analysis must be done and prior approval must be obtained from the Chief Financial Officer.

Liberty University will not reimburse a traveler for the use or any associated expense of the traveler's privately owned aircraft even if used for official university travel.

Rail Travel

Rail travel may be selected in lieu of air and other ground transportation. However, the traveler must use reasonable discretion in determining the most economical means of transportation.

Travelers must comply with the limits established within the Liberty University Booking site when booking rail travel. Business-class rail is permissible provided the total cost remains the most economical means of travel versus air or automobile. Lynchburg train services are available

Northbound and Southbound. Amtrak.com may be utilized in order to book rail along with the University Booking tool.

Ground Travel

When traveling in groups, sharing of vehicles is required in an effort to reduce costs. If a traveler's plans require use of a personal, University-owned, or rental vehicle, then the traveler must become an approved driver under Liberty University's approved driver program prior to the use or rental thereof. In addition, all drivers must be insured by the University.

Travelers can review the processes and procedures for becoming an approved driver via the [Transportation Department: Approved University Driver Process](#) website.

Automobile Rentals

Travelers must use reasonable and economical discretion when determining whether a vehicle rental is necessary.

When estimating fuel costs, it is recommended that travelers use the fuel cost estimator provided by www.mapquest.com or other similar tool. Only University approved and insured drivers may rent a vehicle.

Travelers must comply with the limits established within the Liberty University Booking site when booking an automobile rental. Automobile rentals may also be booked by contacting the Liberty University Travel Office.

For a traveler to incur any automobile rental expenses, the traveler must be a Procurement Cardholder or arrange a direct bill with the Liberty University Travel Office, and be a University approved driver.

University Owned Vehicles

The University has a number of passenger vans available for hire. Refer to the [Liberty Transit](#) website for further details on booking and utilizing a University vehicle.

Only University approved and insured drivers may utilize a University Owned Vehicle.

Taxi Fares/Shuttle Services/Metro

Taxi fares, shuttle services, and metro expenses are acceptable only when it is absolutely necessary to use such means of transportation. Acceptable expenses include transit between a port of arrival (airport) and destination (hotel). Receipts showing the total cost, including tips are required for reimbursement. Tips for taxi and shuttle service are reimbursable up to 15 percent of the fare for arrival and departure service only.

Supplemental Automobile Rental Policies

The traveler is responsible for complying with all vendor-related policies and procedures. Fees or service charges resulting from non-compliance with these policies and procedures will not be reimbursable. Examples of such charges include the following but are not limited to:

- Refueling Charges
- Soiled/Dirty Return
- Special Equipment Charges not referenced herein
- Late Return Fees
- Traffic and Moving Violations

Automobile Insurance

The Liberty University Transportation Department maintains an active list of all eligible insured University drivers. University insurance is required for all travelers renting internal or external vehicles on behalf of the University.

Drivers not insured by the University are prohibited from renting vehicles while on official University travel. Supplemental insurance coverage is not a reimbursable expense.

Personal Vehicle Usage (Mileage)

Drivers are reimbursed the amount listed on the GSA website <https://www.gsa.gov/portal/content/100715> for the first 500 miles then half of the GSA rate/mile for each additional mile per round-trip, not per segment. A round-trip is defined as any travel that starts and ends in the employee's Official Headquarters. Proof of mileage in the form of a mileage report (report must include: date/time, destination, purpose of trip, and beginning/ending odometer readings) or a mileage report from an internet application, such as www.mapquest.com, is required for mileage reimbursement or advances.

Drivers not insured by the University are prohibited from using personal vehicles while on official University travel.

Travel to/through Official Headquarters

As a condition of employment, employees usually incur commuting expenses between their residence and official headquarters. Employees will not be reimbursed for commuting expenses between residence and official headquarters. This clause specifically applies to employees that are assigned to Liberty University's campus as their regular place of work.

Parking and Toll Charges

Parking, toll charges, and temporary toll passes are allowable, but must be documented with receipts showing the exact payment. Valet parking is generally not reimbursed, but safety should be considered when determining if valet parking is necessary.

Domestic Business Travel-Lodging

When making lodging reservations, it is expected that the traveler will exercise judgment in the selection of accommodations.

Departments cannot mandate that employees share rooms. However, in some circumstances sharing of rooms may be approved as an exception to policy. Married employees may share rooms without prior approval.

Accommodations

Travelers are required to book accommodations via the Liberty University Booking site or through Procurement's Travel Office. The University will pay actual room costs plus taxes and surcharges up to the maximum lodging threshold as defined within the Liberty University Booking site. Travelers may also determine the maximum lodging threshold by accessing the [U.S. General Services Administration](#) website. Travelers should be aware that the maximum thresholds established in the Liberty University Booking site and U.S. General Services Administration websites do not include taxes.

Liberty University will not reimburse travelers for lodging purchased using reward points. Accumulated awards remain the property of the traveler. Reward points should not be the sole criteria in the selection of lodging.

Conference Lodging

On occasion conferences will designate a hotel(s) as an official lodging site but may be more costly than is permissible under lodging allowances. In this case the following rules must apply to reserve these rooms.

- The conference or meeting is in the physical building of the hotel or
- The conference or meeting is designated as an official conference hotel and
- The applicable Department Head has approved the additional expense if above the daily lodging rate

When not staying in conference designated lodging and rates exceed the lodging rate cap, an exception must be requested from the Liberty University Travel Office.

Communication and Internet Charges

Internet expenses are allowable when made in connection with institutional business. Travelers are encouraged to avoid using hotel phones due to high costs. Fax and mail services are reimbursable expenses.

Hotel Cancellations

It is the traveler's responsibility to notify either the hotel or other appropriate agency through which the reservation was made when room reservations need to be cancelled. Travelers should request and record the cancellation number in case of any billing disputes. Travelers will not be reimbursed for "no show" charges.

Personal Items

In general, personal expenses incurred while traveling will not be reimbursed. In particular, in room mini-bar charges (unless used as per diem meals), babysitting services, video rentals, tickets for sporting or other recreational activities are not reimbursable and must be paid for by personal funds.

Domestic Business Travel-Personal Meal Reimbursement

Personal meals are defined as meal expenses incurred when traveling out-of-town away from the University overnight while in attendance at a conference, presentation, or other related event that requires travel.

Rather than keep track of each personal meal, the University uses a Per Diem rate. Per Diem is a daily amount provided to employees from which personal meals can be paid. At the end of travel, remaining Per Diem balances may be retained by the traveler. Departments may not mandate travelers forego Per Diem. The University will not reimburse personal meals for any travelers that chooses to forego Per Diem. Faculty and staff traveling with student groups or teams where meals are provided are encouraged to eat as part of the group. As such, the group meal is designated as a provided meal and should be deducted from the staff or faculty traveler's Per Diem rate.

Personal Meal Per Diem

Liberty University will pay Per Diem at a flat rate for meals and incidental expenses:

- a) While traveling in the United States and Canada, the daily per diem rate is \$51.00 USD
- b) On the first and last day of travel, per diem is paid at 75% of the daily per diem rate.
- c) **Any meals provided through other means, including conference meals, catered events, and team meals must be deducted from the daily per diem rate.**

Complimentary hotel breakfast and airline meals need not be deducted.

- Breakfast - \$11.00
- Lunch - \$12.00
- Dinner - \$23.00
- Incidentals - \$5.00

Travelers must meet ALL three of the following requirements to receive any type of per diem:

1. Perform official travel away from the traveler's official headquarters
2. Incur per diem expenses while performing official travel; and
3. Be in a travel status for more than twelve consecutive hours.

For the first and last day of official travel, travelers are only authorized 75 percent of the applicable per diem rate. The following table can be utilized to determine the Per Diem rate allowed:

When travel is:	Per Diem rate is:
Less than 12 Hours	0 percent.
More than 12 but less than 24 hours	75 percent of the applicable Per Diem rate.
The day of departure	75 percent of the applicable Per Diem rate.

24 hours or more, on	Full days of travel	100 percent of the applicable Per Diem rate.
	The last day of travel	75 percent of the applicable Per Diem rate.

The IRS does not allow personal meal expense reimbursement for one-day travel. However, a “bona fide” business meal may be applicable. See the Business Meals Section of this Policy.

Conference Meals/Meals Provided by Others

Meals included in conference registrations, covered by other university payments, or paid by others are not eligible for reimbursement to the traveler and must be deducted from the per diem calculation. If a meal is provided by conference registration, but the traveler chooses to eat elsewhere, the added meal expense is not reimbursable. A meal provided by a common carrier or a complimentary meal provided by a hotel/motel does not affect the traveler’s Per Diem.

Domestic Travel-Other Expenses

Registration Fees

In most cases, conference or booth registration payment is required in advance of the actual travel. Travelers should incorporate conference registration and booth registration fees as part of the total travel cost.

Speakers, Lecturers, and Other University Guests’ Performing Services Travel Expenses

Individuals wishing to incur travel expenses, such as transportation, meals, and lodging, for non-employees on official University business, such as recruits or guest speakers, must contact the Liberty University Travel Office for arrangement. Reimbursements must be substantiated with original receipts and the voucher must include the business purpose for the reimbursement. Any travel expense not substantiated by original receipt will be reported on a 1099-MISC if the \$600 threshold for such reporting is met.

Prior to payment for travel or service, the department must have the guest complete a W-9 Form (or W-8BEN for foreign nationals) and submit it to Accounts Payable with reimbursement request.

Foreign Travel

All travel outside the United States, Canada, and its territories is considered foreign travel. Expenses must be reported in U.S. dollars and any necessary paperwork must be translated from the native language to English prior to being submitted with the expense report. All policies and procedures that apply to domestic travel apply to foreign travel except where noted.

International group travel must contact the Procurement Travel Department at travel@liberty.edu for booking arrangements.

Automobile Insurance

Travelers planning an international trip are advised to rent the vehicle best suited for their travel and purchase insurance coverage in country from the rental company. Liberty’s international auto

insurance only applies on an excess basis. If a traveler has an accident abroad Liberty's insurance will not be able to respond unless the in-country insurance was purchased.

Travelers on business abroad for an extended period of time, may be required to purchase or lease a vehicle. Assuming a traveler has the proper authorization to make a purchase or establish a lease, travelers should purchase minimum in-country limits of insurance from an agent or broker in country. Liberty University's Office of Risk Management can assist with locating an in-country broker or agent should that be necessary.

Port Charges

Any required fees, such as exit taxes, charged by international ports for foreign travelers are acceptable expenses.

Currency Exchange

Expense incurred when exchanging currency is an acceptable expense. Exchange expenses will be reimbursed when US funds are exchanged to the host country's funds, and when converting remaining travel funds back to U.S. funds. Please see the Foreign Currency Exchange [worksheet](#).

The University will not pay exchange expenses for funds intended for leisure or non- business purposes.

Duty Fees/Excise Taxes

Fees for bringing foreign purchased products back to the United States will not be reimbursed by the University. In rare occasions, a gift may be given to the University that must be brought back with the traveler. Duty fees resulting from gift items to the University from the host, or authorized business purchases, will be reimbursable by the University. Receipts for duty fees must be submitted for reimbursement.

Passport/Visa

The University will reimburse expenses relating to the issuance of a passport and visa for officials whose responsibilities require foreign travel. These expenses include the passport/visa photo and the cost of issuance. The University will reimburse the renewing of existing passport and issuance of a visa if it is required for foreign travel. Passport/visa expense for students traveling as part of a class or University sponsored missions trips is not eligible for reimbursement from general operating funds, since these costs are necessary for the activity of the student.

Cultural Related Necessary Expenses

Other miscellaneous expenses that arise due to a particular culture of the host country will be considered for reimbursement on a case-by case basis. In addition, if the culture strongly encourages gifts of certain kinds to be offered to the host, these expenses may be reimbursed by the University so long as prior approval for such purchase is received. The University will not reimburse the cost to adapt the traveler's wardrobe for apparel appropriate to the host country.

Telephone Expenses

The University will reimburse telephone calls for business purposes. Travelers are encouraged to use calling cards to avoid the high costs associated with foreign telephone charges and hotel phone usage.

Individuals with an authorized cell phone stipend will not be reimbursed for higher cell phone expenses related to foreign travel unless prior approval has been obtained by the Procurement Travel Department.

Per Diem

Liberty University will pay Per Diems for foreign travel in an amount equal to the standard per diem rate issued by the [U.S. General Services Administration \(GSA\)](#) for the traveler's personal meals. This allowance is based on the traveler's destination. These rates can be found at the U.S. General Services Administration website.

Site address: http://aoprals.state.gov/web920/per_diem.asp.

Meals and Entertainment Expenses

University sponsored meals and food purchased by the University should be done in order to further business endeavors, including recruiting, meeting with outside organizations or individuals, and other similar types of scenarios. Departments wanting to show appreciation to their staff with meals or food should use You Matter funds. In general, food and meals that include only Liberty University employees are not reimbursable other than during official travel. Student workers are considered University employees when in work status.

Senior Leadership, including SVPs, EVPs, and the Provost, do have the authority to make exceptions to this policy, however, it is expected that this will happen on rare occasions with an understanding of the intent of this policy. Senior Leadership approval should be documented and submitted with the expense reconciliation. See the section entitled Overview of Reimbursement of Travel Meals and Entertainment Expense Expenditures and Appendix C for more detail.

The IRS requires documentation to substantiate the expenditure for a meal. This must include: names of attendees, their relationship to the University, costs, date, place, and business purpose. See the section entitled Overview of Reimbursement of Travel Meals and Entertainment Expense Expenditures and Appendix C for more details concerning IRS guidelines for supporting documentation.

The University expects the cost of meals and entertainment to be reasonable and to be less than per person [meal rate](#) issued by the [U.S. General Services Administration \(GSA\)](#) for the locality of the event. When sound business reasons necessitate that a business meal exceed the per person rate, the excess cost must be approved by the Senior Vice President of the area incurring the expense.

The University will reimburse employees for the actual cost of meals and entertainment and other related expenses (including preapproved gifts) incurred in hosting events for prospective donors, visitors, and other individuals who have a business relationship with the University. Under IRS regulations, amounts paid for business entertainment must be either “directly related to” or “associated with” the active conduct of business. A “bona-fide” business purpose is required for this type of expenditure. See the section entitled Overview of Reimbursement of Travel Meals and Entertainment Expense Expenditures and Appendix C for more details concerning IRS guidelines for establishing business purpose.

For entertainment expenses to be considered “directly related to” the active conduct of business, the following must be shown:

- The main purpose of the combined business and entertainment was the active conduct of business;
- The employee did engage in business during the entertainment period; and
- The employee had more than a general expectation of getting specific business benefit from the entertainment.

For entertainment expenses to be considered “associated with” the active conduct of business, the following must be shown:

- The entertainment is associated with the active conduct of business; and
- The entertainment occurred directly before or after a substantial business discussion.

All entertainment expenses must support the mission of Liberty University, receive the appropriate pre-approvals, and be carefully planned to ensure that expenditures are necessary, prudent, and as economical as possible.

Hosts

All guests of the University, such as prospective faculty, guest speakers, official visits from prospective student athletes, and donors, are extended many of the same privileges provided to University employees. All guests are required to have a host who is a current employee of the University. The host is responsible for taking the lead in ensuring that proper policies and procedures are followed when entertaining guests on the campus. In all entertainment related expenses, prior approval is required. In no way is the University to be committed to expenses prior to approval. In addition, all necessary paperwork is due in the Accounting Department at the time of reconciliation.

Hosts Meals

Host meals for guests to the University are an acceptable expense. No more than three hosts per guest are approved, unless otherwise authorized by the Senior Vice President for the area incurring the expense. Hosted meals can include the guest and family members who have traveled with the special guest to the University. Hosts meals require the same IRS documentation as business meals. The IRS requires documentation to substantiate the expenditure for a meal must include: names of attendees, their relationship with to the University, costs, date, place, and business purpose. See the section entitled Business Meals for further explanation.

Entertainment in an Employee’s Home

Entertaining in a home is an allowable expenditure if the expenses are considered “directly related to or “associated with” business. This includes entertainment that is considered for “goodwill”. Documentation for submission to Accounts Payable must include, but not limited to, names of guest, their business affiliation, the business purpose of the entertainment, and nature of the business discussions.

Food or Refreshments for University Events

Please reference the [Food Service Policy](#) on the Financial Planning and Budgeting website for more information.

Travel for Guests to Liberty University

Guest travel is subject to all the policies and procedures that govern travel for University representatives. Please refer to the Liberty University Travel Policies and Procedures document for information.

Student Groups and Teams

Student groups and teams traveling with the University are subject to all the policies and procedures that govern travel for University representatives.

When participating in National Collegiate Athlete Association (NCAA) Championship related events, the University adheres to all travel policies set forth by the NCAA. These policies can be located on the NCAA website at www.ncaa.org.

In most cases, a University employee will travel with and be responsible for the overall group. Student groups who are not accompanied by a University employee must have a team leader 21 years of age or older. This team leader is responsible for maintaining travel advancement funds, all invoices and receipts, and safety of the group.

Travel enabled cardholders must use P-Card for student groups and team travel expenses whenever possible. International group travel must contact the Procurement Travel Department at travel@liberty.edu for booking arrangements.

Meals

Groups/teams are encouraged to eat meals together. The actual cost of these meals will be covered by the University up to the allowable per diem meal rate for the destination of travel as established by the [U.S. General Services Administration](#).

In some cases, it is unreasonable for groups/teams to dine together, requiring meal allowance disbursements. Meal allowance for group/team travel is not to exceed \$30 per day. For partial days, the breakdown of allowance allocations by meal will be as follows:

Meal Breakdown	Allowance
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Breakfast – 20%	\$ 6.00
Lunch – 30%	\$ 9.00
Dinner – 50%	\$ 15.00
Total	\$ 30.00

Travelers must meet the following requirements to receive any type of meal allowance:

1. Perform official travel away from the traveler’s official headquarters;
2. Incur meal expenses while performing official travel; and
3. Be in a travel status for more than twelve consecutive hours.

Travelers should refer to the [Liberty University Disburser](#) website for further processes and procedures.

Appendix A – Terms and Definitions

The following are key words or phrases specific to Liberty University that are commonly referred to throughout the Travel Policies & Procedures document:

Accountable Plan

A plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiate expenses to the employer. Accountable Plan is an IRS term.

Business Meals

Business meals are meals with a clearly substantiated business purpose and are directly associated with active conduct of University business.

Business Travel

Travel necessary for the execution of official University business, or in justifiable pursuit of the objectives of the University. This includes travel to meetings or conferences of professional nature that increase the attendee’s contribution to the University.

Conference Designated Lodging

The hotel where the conference is being held or the hotel(s) specified in the conference brochure.

Continental United States (CONUS)

The 48 contiguous States and the District of Columbia

Entertainment

Expenses, such as food, beverages, gifts or other forms of amusement, related to the hosting of donors, prospective faculty, special guests, speakers, or student recruits.

Headquarters

The location at which employees are required to spend the largest part of their working time in performance of official duties, and where business travel normally begins and ends. The area includes a 50 mile radius around the regular place of work. If the employee’s work involves

recurring travel or varies on a recurring basis, the location where the work activities of the employee's position of record are based is considered the regular place of work.

Per Diem

The allowance for meals, taxes, tips, and incidental travel related expenses. Incidentals include expenses such as bellhop/waiter tips, personal telephone calls, et cetera. Tips for taxi and shuttle service for arrival and departure service are reimbursable expenses rather than Per Diem.

Travelers must meet ALL three of the following requirements to receive any type of per diem:

1. Perform official travel away from the traveler's official;
2. Incur per diem expenses while performing official travel; and
3. Be in a travel status for more than twelve consecutive hours.

Prior Approval

The University process in which all appropriate stakeholders in an organization's approval chain has granted approval before the expense has been incurred or committed. Department heads may apply additional regulations on prior approvals.

Substantiated Expenses

An IRS term under the "accountable plan rules" that requires documentation as to amount, time, and place and business purpose and evidence that the expenses were incurred or paid.

Travel Expenses

For tax purposes, the ordinary, necessary, and reasonable expenses of traveling away from home to a temporary work site.

Travel Status

The period during which a traveler is traveling on official University business outside the vicinity of his or her headquarters or residence.

W-9 Request for Taxpayer Identification Number and Certification

The Form W-9 is an IRS form used to request the correct taxpayer identification number and the legal name of a vendor. The vendor also certifies on the Form W-9 that he/she is exempt from backup withholding.

W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Withholding and Reporting-Individuals

The Form W-8BEN is an IRS form used to establish that someone is a foreign person and to claim a reduced rate or exemption from withholding as a resident of a foreign country with which the United States has an income tax treaty.

Appendix B – Travel, Meals, and Entertainment Expense Supporting Documentation

The following outlines proper supporting documentation for common ordinary and necessary business expenses:

CATEGORY OF EXPENSE	ACCEPTABLE DOCUMENTATION
Business Meals	Original receipt from restaurant (provide attendee names, relationship to the University and business purpose of the meal).
Entertainment	Original detailed invoice/receipt. Documentation must include date, time attendee names, relationship to the University, and business purpose of entertainment. Note: IRS requires that entertainment expenses be “directly related to” or “associated with” the active conduct of business.
Airfare	Airline ticket receipt showing itinerary, amount of airfare and proof of payment.
Conference/Registration	Agenda, receipt showing price, and proof of payment.
Lodging	Itemized hotel bill and proof of payment.
Telephone	Documentation for reimbursement of actual phone calls made must include the following documentation: <ul style="list-style-type: none"> • The detailed hotel bill showing phone charge or original detailed phone bill • Name and title of person called • Business discussion or business purpose of the call.
Taxi, parking tolls or other transportation	Receipt
Mileage	Document beginning and ending destinations
Other (specify)	A detailed business purpose and receipt. Exception: Tips given to service personnel do not require detail receipt but must be reasonable in amount.

Appendix C – IRS Business Purpose Guidelines

IF you have expenses for:	THEN you must provide documentation that shows details of the following elements:			
	Amount	Time	Place or Description	Business Purpose and Business Relationship
Travel	Cost of each separate expense for travel, lodging, meals. Incidental expenses maybe totaled in reasonable categories such as taxis, fees and tips, etc..	Departure and arrival dates for each trip and number of days spent on business.	Destination or area (name of city, town, or other designation)	<u>Purpose:</u> Business purpose for the expense or the business benefit gained or expected to be gained. <u>Relationship:</u> N/A
Entertainment	Cost of each separate expense.	Date of the entertainment	Name and address or location of place of entertainment. Type of entertainment if not otherwise apparent.	<u>Purpose:</u> Business purpose for the expense or the business benefit gain or expected to be gained. For entertainment, the nature of the business discussion or activity. If the entertainment was directly before or after the business discussion: the date, place, nature, and duration of the business discussion, and the identities of the persons who took part in the business discussion and the entertainment activity. <u>Relationship:</u> Occupations or other information (such as titles, or other designations) about the recipients that shows the business relationship to you. For entertainment, you must prove that you or your employee was present if the entertainment was a business meal.
Gifts	Cost of the gift.	Date of gift	Description of gift.	

Business Meals	Cost of each separate expense.	Date of meal.	Name and location of meal.	<u>Purpose:</u> Business purpose for the expense or the business benefit gain or expected to be gained. <u>Relationship:</u> Occupations or other information (such as titles, or other designations) about the recipients that shows the business relationship to you.
Transportation	Cost of each separate expense.	Date of the expense.	Your business destination.	<u>Purpose:</u> Business purpose for the expense. <u>Relationship:</u> N/A

Appendix D – Summary of Reimbursement and Non-Reimbursible Travel Related Expenses

Reimbursable Expenses

Examples of official travel reimbursable expenses include, but are not limited to:

- Transportation charges, such as airfare, rail, or ground
- Per diem allowances for meals, tips, and incidentals
- Lodging
- Toll charges, temporary toll passes, parking fees, ferry fees, bridge, road, and tunnel fees
- Passports and visas (employees only)
- Registration fees, if the purpose of travel is attendance at conferences or official meetings
- Business services, such as computer use, facsimile, and photocopying
- Taxis and shuttles
- Tips for taxi and shuttle service are reimbursable up to 15 percent of the fare for arrival and departure service only.

Non-Reimbursable Expenses

Charges for which the University will not accept related to travel on behalf of the University include, but are not limited to:

- Portion of air travel, train travel, automobile rental, mileage, hotel costs, or meals for personal use
- Airfare beyond economy
- Supplemental insurance coverage on vehicle rentals
- Traffic fines, court costs, and parking violations
- Automobile repairs to personal or rented vehicles
- Unused reservations not properly canceled
- Late check-out and room guaranteed charges
- Personal expenses such as movies, haircuts, reading materials, toiletries, etc.
- Commuting expenses between home and official headquarters
- Living expenses at official headquarters
- Theft, loss, or damage to personal property; expenses would be covered by the traveler's homeowners/renters insurance
- Contributions to public official or candidates to public office
- Personal membership dues such as AAA, airline clubs, etc, unless the membership is purchased by the University directly
- Baby-sitter fees, kennel costs, and pet or house-sitting fees
- Doctor bills, prescriptions, and other medical services
- Spouse/dependent travel expenses when their presence is not required for conducting official University business. Ex. Hotel rates for larger rooms, larger vehicles, additional airfare, etc.

- Travel insurance (exceptions may be requested for foreign travel)
- Credit card annual fees, delinquency fees or finance charges
- Coat check
- Saunas, massages, or exercise facilities usage fees
- Alcohol, tobacco, or pharmaceutical products
- Valet parking, unless justifiable due to safety concerns
- ATM fees
- Barber or hairdresser fees
- Golf fees (unless associated with business entertainment)
- Frequent Flyer award ticket fees
- Laundry services, when travel is 7 business days or less
- Loss of personal funds
- Loss of luggage or briefcases
- Magazines, books, or other reading material