

Marist University

Travel and Business Expense Policy and Guidelines

History:	Issued: February, 2004
	Revised: July, 2017, December 2022
Related Policies:	Purchasing Policy, Credit Card, Relocation & Moving Expenses, Professional Development Funds (PDF)
Applies to:	Faculty, Staff and Administrators
Responsible Office:	Business Affairs
Contact:	DN210, ext. 2399 – Controller (Christina.kearney@marist.edu) or DN232, ext.3161 – CFO/VP Business Affairs (CFOoffice@marist.edu)

Policy Statement and Purpose

Marist University (“the University”) will pay for reasonable and appropriate travel and business related expenses that are incurred by individuals on official University business. Individuals incurring travel and other expenses on behalf of the University must exercise prudence and judgment and be conscious of an obligation to spend University funds properly. Only expenses that are reasonable, properly approved and documented will be allowed or reimbursed. Items of a personal nature incurred while traveling must be separated from University expenses and are not reimbursable. Expenses that conform to this policy are not reported as taxable income to the individual.

The purpose of this policy is to provide broad guidelines for business travel, entertainment, and other business related expenditures in accordance with applicable regulations and sound business practices. To ensure sound business practices and reporting, travel and business expenses must comply with external regulations, particularly federal cost regulations under Title 2 U.S. Code of Federal Regulations (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), tax regulations under the Internal Revenue Code (“IRC”), and National Collegiate Athletic Association (NCAA) regulations.

This policy will assist to identify allowable versus non-allowable expenditures, clarifying responsibility for controlling and reporting costs, and identify required documentation.

If travel expenses are charged to a grant or contract, the terms of the grant or contract will take precedence if they are more restrictive than the University policy.

Definitions

Employee is someone who is compensated by the University for services performed and is on the College's payroll.

Agent is a person who is not an employee but performs a service for the University; for example, a student, independent contractor or volunteer.

Individual refers to an employee or agent.

Line Executive is an employee who has responsibility and budget authority over a division of the University.

Traveler is an individual who is approved to travel for University business by a supervisor.

Reasonable Expenses. An expense is reasonable if a prudent person would incur the expense in similar circumstances.

Documentary Evidence is information and documentation that, when taken as a whole, substantiates the expense and business purpose. Examples include an itemized vendor receipt or invoice. Sufficient documentation should include who, what, when, where, why and how much. A charge on a credit card statement is not considered documentary evidence; it is evidence of payment.

Foreign Travel is travel outside the United States, its possessions and territories. Travel to Canada is considered foreign travel.

Authorized approver is the person responsible for the departmental expenses.

Proper documentation

Individual is responsible for providing sufficient documentation to support business purpose and to substantiate all expenses. Documentation should be in the form of **original** invoices or itemized receipts, and must include the name of the vendor, location, date, dollar amount of the expenses paid or incurred by the individual, and business purpose of goods and services purchased or acquired. Receipts are generally the best documentation to support a request for reimbursement for travel and business expenses. Although the University does not require receipts for miscellaneous expenses, (such as tips, tolls) below \$15, the individual is still required to indicate the nature of the expense, the date, the location, and the dollar amount. The \$15 threshold does not apply to meals. Meals, lodging and air travel are not miscellaneous or incidental expenses and an itemized receipt is required.

- When two or more employees travel together on University business and jointly incur expenses, it is preferable that each shall pay and separately record his/her own expenses.
- When two or more employees are involved in an event where only one bill is presented, the highest-ranking individual shall pay the bill and provide documentary evidence on his/her expense report.

- Foreign Currency – expenses translated from a foreign currency should include supporting documentation for the rate used.

Charges incurred using a University credit card follow the documentation requirements noted above.

Exceptions to the policy

Any exception to this policy must have the prior written approval of the President or Chief Financial Officer (CFO). Request for exceptions should document extenuating circumstances or posed overall savings to the University. At certain times, under unusual circumstances, exception may be made after the fact, however, reimbursement by the University will not be made without the approval of the President or CFO. For questions regarding this policy, please contact the Controller, Business Affairs (x2399) or the CFO/VP Business Affairs (X3161).

RESPONSIBILITIES

Travel assignments should be planned and conducted so that costs will not exceed budgetary limitations.

Both the traveler and the authorizing officer should be familiar with the College's policies and procedures in connection with travel.

It is the responsibility of the traveler to keep readable, complete records of expenses. Traveler submitting documentation that is incomplete, inaccurate, not well-organized or not in compliance with this policy, will risk delayed, partial or forfeited reimbursement and/or be personally responsible for the charges.

Line Executives, Deans and Directors are responsible for assuring that within their administrative units or schools that:

- Budgeted funds are available to meet all travel and business related commitments.
- Proper authorization for travel is obtained before any commitments are made.
- The potential benefits of the trip justify its time and expense after considering more cost effective alternatives, such as teleconferencing.
- All expenditures follow appropriate University policies, regardless of the source of funds.

It is also the individual's responsibility to submit their expense report within 30 days. If traveling period falls between two fiscal years, the return date will determine when the reimbursement request is expected to be submitted and processed.

A. Individual/Traveler's Responsibilities:

- Verify that all expenses being paid or reimbursed are valid and conform to the provisions established in this policy. Understand that requests lacking required documentation will not be reimbursed.
- Ensure that expenses submitted for reimbursement have not been previously paid through a business expense report, cash advance, an outside organization, or the College's credit card.
- Submit **Reimbursable Expense and/or Credit Card Reconciliation Reports** along with supporting documentation within **30 days** following travel or business event. The employee incurring expenses may delegate responsibility for preparation of the appropriate forms but will always retain accountability for ensuring all travel, entertainment, or business expenses are in accordance with this policy and in compliance with University requirements.
- The following information is required by the IRS when documenting business and expense reports:
 - Amount of the expenditure
 - Date of expenditure
 - Location the expenditure was incurred
 - Name of participants (persons or group names, titles, and business relationships)
 - Business purpose/reason for expenditure incurred
 - Proof of payment
- An individual shall not approve his/her own expenses on both the **Reimbursable Expense and/or Credit Card Reconciliation Reports**. In addition, approval may not be granted by any subordinate within the direct reporting structure of the individual requesting the expenditure or reimbursement.
- If using the University issued credit card, submit **Credit Card Reconciliation Report** along with required supporting document.
- If using personal credit card for "out of pocket" expenses, submit all original itemized receipts on the **Reimbursable Expense Report**.

Expenses that are not substantiated in accordance with this policy will not be reimbursed.

B. Supervisor/Approver responsibilities:

The following is the responsibility of the approver:

- Verify the purpose of the expense is valid and directly related to University business.
- Review and ensure transactions and reimbursement forms are completed thoroughly. Incomplete or missing required information and/or supporting documentation should be returned to the traveler/individual.
- Expenses that appear to be excessive or unusual in relation to the nature of the business travel should be investigated prior to approving. Explanation of any such expenditure must be included on Reimbursable Expense / Credit Card Reconciliation Reports before submission to Accounts Payable.
- Approved expense reports should be forwarded by the approver to Accounts Payable. All approved forms must be sent to the Accounts Payable within thirty (30) days.

C. Accounts Payable responsibilities:

Accounts Payable is responsible for reviewing all Reimbursable Expense / Credit Card Reconciliation Reports and investigating all policy noncompliance. Accounts Payable will verify that expenses meet the following criteria:

- Information detailed on Reimbursable Expense / Credit Card Reconciliation Reports matches accompanying support documentation and the form is completed accurately and in accordance with this policy.
- Expenses conform to any requirements imposed by the Internal Revenue Service (IRS).
- Expenses are charged to proper accounts.
- Expenses have been reviewed/approved by next-level supervisor.

I. ALLOWABLE EXPENSES

No policy can anticipate every situation that might give rise to legitimate business expenses. Each employee and supervisor must use his/her professional judgment in determining if an expense is reimbursable. The following types of expenses are examples of expenses that may be payable or reimbursable as defined in this policy:

A. Transportation

1. Air Travel

- a) All domestic and international commercial air travel (including baggage fees) is reimbursed on the basis of actual cost incurred by the traveler using normally traveled routes and at the most economical rate.
- b) Exceptions for economy plus travel may be allowed for International and Coast to Coast travel or for medical reasons if written approval is secured in advance from the relevant Vice President. Such approvals are subject to review by the Business Office. Documentation of the approval must accompany the related business expense reporting.
- c) Travelers may retain frequent flyer program benefits for personal use. However, participation in a frequent flyer program must not influence flight selection that would result in incremental cost to the University beyond the lowest available airfare. Any membership costs associated with a frequent flyer program are not reimbursable by the University.

Air travel outside the United States that is charged to a federal grant may be subject to the Fly American Act. The Fly American Act generally requires the traveler to use a U.S. carrier. Travelers who plan to use federal grant funds to pay for airfare should call the Business Office prior to booking reservation.

2. Ground Transportation

Taxi, bus, train, or shuttle fares will be reimbursed at actual cost.

- Receipts should include dates, destination, actual fare, and reasonable amount of tips.
- Employees traveling to the same location should share ground transportation to and from the airport when possible.
- Local car service or limousine may only be used if it is the most economical form of transportation.
- The cost of taxi or airport limousine service should be compared to the cost of parking and mileage, if driving your own vehicle, and the lower cost alternative chosen.

3. Rental Cars

The University will reimburse travelers for the cost of renting a compact car and for automobile-related expenses. All liability and physical damage coverage should be declined when renting a car. The University maintains comprehensive, collision and liability insurance through Travelers Auto Insurance on all vehicles rented or leased for official business. Reimbursable costs include the daily rental fee, gasoline, parking and tolls. Mileage is not reimbursable for rental vehicles. Travelers are responsible for canceling rental car reservation if travel plans change.

Should an accident occur while driving a rental car, travelers must immediately contact:

1. Local authorities
2. The rental car company
3. The Executive Assistant to the CFO (845-575-3161)

The traveler is required to obtain and keep a copy of the accident report. Our insurance carrier, Travelers Auto Insurance, and the car rental company requires a written accident report and police report. It is the traveler's responsibility to obtain these reports.

Currently, the University has agreements with the following: Avis (B305100); Budget (S267305); Dollar (TB7872); Enterprise/National (XZ24C86); Hertz (CDP#1712632); and Thrifty (3046848) to provide rental vehicles for University related travel. Vehicle rentals from other companies are permitted if contracted agencies are not able to meet requirements or unavailable in travel location.

4. Airport Parking

Travelers should use general, long-term or offsite parking and provide receipts for reimbursement. Short-term parking should not be used for long-term purposes due to excessive cost.

5. Personal Automobile

A privately owned vehicle may be used for business travel provided the vehicle is insured by the private owner and the individual using such a vehicle has a valid operator's license. It is expressly understood that while using a privately owned vehicle, the operator assumes all responsibility for accidents to the extent of the operator's insurance coverage. Privately owned vehicles used for business travel are not covered by University insurance. In the event of a no fault accident while on University business, the employee will be reimbursed for their deductible up to \$500.

Personal vehicle travel shall be reimbursed at the stated IRS rate in effect at the time of travel and based on the actual driving distance by most direct route. The mileage reimbursement rate covers all operating costs of the vehicle, including but not limited to gasoline, repairs, depreciation and insurance. Under normal circumstances, mileage is computed from traveler's normal place of business to the destination and return to the traveler's normal place of business. A proof of distance driven is required; Yahoo Map or Mapquest are reference tools that could provide proof for the distance claimed.

For employees with a hybrid remote work arrangement with the University, travel between a traditional work location and an approved alternate work location (such as a home office) is considered a normal commute and thus is not reimbursable. This applies even on days when an individual may be scheduled to work at one location, but required to work from the traditional campus location for any reason. Fully remote employees, whose primary location is outside of range of a standard commuting distance, may be eligible for travel expense reimbursement if required to report to a campus or other work location. Such circumstances will be reviewed and documented in the remote work arrangement.

There is no reimbursement for gas in addition to the standard reimbursement rate. However, tolls and parking paid in the course of University business is reimbursable if listed separately on the **Reimbursable Expenses Report** and receipts are required if toll/parking amount is greater than **\$15**.

For two or more persons traveling together in the same vehicle, only one person will be reimbursed for mileage.

B. Lodging

1. The University will reimburse travelers for the single-occupancy cost of a standard room. Travelers are encouraged to select a hotel that is most economical for their business trips. The University does not approve accommodations at upscale or luxury hotels (ie., Ritz, Four Seasons, etc.) When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other alternatives.
2. All lodging receipts are required. Meals and incidentals on lodging receipts must be itemized separately. A lodging receipt must include all of the following information:
 - Name and location of the lodging establishment

- Dates of stay
 - Itemized charges for lodging, meals, business related telephone calls and any other charges.
3. Personal expenses and services (in-room movies, health/fitness club fees, bar services, etc.) are the responsibility of the traveler. Personal laundry expenses may be reimbursed when travel exceeds five days.

C. MEALS

Meals and incidentals

The University will reimburse a traveler for meal expenses, that are not otherwise paid for or provided, and incidental expenses incurred during University-related travel. Incidental expenses include fees and tips for person(s) providing services, such as food servers, hotel housekeeping and baggage handling.

1. FOR CONFERENCES, WORKSHOPS, SEMINARS, OTHER MEALS:

Original itemized receipts are required for all meals.

- On the days of travel to or from the destinations, the individual's departure and return times should determine whether a meal occurred during the period of travel.
- Regardless of the dollar amount, meal receipts should be obtained. **If the traveler is not able to obtain a receipt for a particular meal, the traveler should provide date, establishment, location, meal, attendees, business purpose, actual dollar amount and a brief explanation of why the receipt was not provided.**
- The University will not reimburse for excessive gratuities; refers to "Unallowable Expenses" in this policy.
- Alcohol purchases are generally not reimbursable by the University. Those who wish to purchase alcohol with their meals or at social events are expected to purchase the alcohol with personal funds. However, there may be situations when entertaining business associates that alcohol is purchased during a meal. Employees will be reimbursed for alcohol purchased during business meetings. Employees should use

prudence in these circumstances and should not purchase an unreasonable amount of alcohol as compared to the overall meal.

Alcohol is an unallowable cost for federal grants. Therefore, no alcohol may be charged as either a direct or indirect expense for federally sponsored projects.

2. **EMPLOYEES DINING TOGETHER:** When more than one employee is present at a business meal, the most senior level individual is required to pay and report the expense.
3. **BUSINESS MEALS:** Defined as meals taken with business associates, suppliers, alumnae, donors, etc. during which a specific business discussion or meeting takes place. Business meal expenses will be reimbursed only when the employee can demonstrate a clear business purpose. The expense report must provide:
 1. The specific business purpose.
 2. Name(s), title(s), and company name of all attendees.
 3. Name and location where the meal/event took place.
 4. Company affiliation

4. **EXPENSES FOR MEALS FOR OTHERS:**

Travelers sometimes pay for meals for others. These expenses are reimbursable when the name(s) of the meal attendees are listed and the business purpose of the meal is justified.

Restaurant receipts must include all of the following information:

1. Name and location of the restaurant
2. Number of people served
3. Itemized for food and beverages
4. Date and amount of expense
5. Gratuities should be shown on the credit card receipt.

The restaurant chosen for the entertainment should be reasonable for the location and purpose of the meal. Extravagant expenditures will be denied.

Travel expenses of Companion (spouse, domestic partner or other family member, or personal guest)

Generally, the University does **not** reimburse companion travel expenses when a spouse/personal guest attends a meeting or conference and has no significant role or performs only incidental duties. In limited circumstances, the President or CFO may approve an exception to this policy upon written request. Although the University may deem certain companion travel to have benefit for the University, at the same time, such travel may not meet the IRS standard for a bona fide business purpose and will be considered taxable income to the employee. Please see Appendix A for further details on the companion travel policy.

D. ENTERTAINMENT

- On occasion, it is appropriate to provide a meal or reasonably priced entertainment for business contacts. To qualify as entertainment under IRS guidelines, entertainment expense must be “directly related to” or “associated with” business. Substantial business discussion must take place immediately before, during or after the entertainment.
- All entertainment expenses, including local entertaining and entertaining while traveling, must be itemized when reporting business expenses.

DI. LAUNDRY/DRY CLEANING

- For trips longer than 5 days, laundry services will be reimbursed, if appropriate itemized receipts for services are provided

DII. CONFERENCE / SEMINAR REGISTRATION AND FEES

- Whenever possible use the University credit card for online registrations and fees for conference / workshops / seminars that have supervisor approval. Print the appropriate registration confirmation showing participant name, event name, date, location, and amount.
- If credit card payment is not feasible, complete a **“Check Request”** and obtain a **W-9** from the payee for processing by the Accounts Payable department or pay directly and submit a **Reimbursable Expense Report** with proof of payment and detailed documentation showing participant name, event name, date, location, and amount.

G. MISCELLANEOUS

- For incidental items under \$15 no receipt is required, examples include luggage storage fees, valet, fax charges, internet access, non-meal tips.

H. RELOCATION & MOVING EXPENSES

- See **Moving Expense Policy**.

II. UNALLOWABLE EXPENSES

The following types of expenses are examples of expenses that should never be charged to the University credit card and will not be reimbursed by the University:

1. Personal grooming products and services, such as barbers, hairdressers, spa services and shoe shines
2. Personal fitness and entertainment expenses such as movies, games, health club, golf outings, massages, saunas, personal reading materials and other optional conference activities not included in the general conference fee
3. Any personal clothing or accessories, formal attire, purchased or rented
4. Prescriptions, over-the-counter medication or other medical expenses
5. Childcare, babysitting, pet care and/or house sitting
6. Fees for frequent-flyer programs and other similar awards for airline, hotel and car rentals
7. Airline club memberships
8. Insurance costs, such as rental car, life, travel accident, flight, personal automobile, and baggage
9. Lost baggage
10. Loss or theft of cash advance funds, airline tickets, personal funds or property
11. "No-show" charges for hotel, rental car and car service
12. Parking tickets or traffic violations
13. Personal automobile repairs
14. Personal credit card annual or late fees
15. Upgrades (air, hotel, car, special seat assignments etc.)
16. Companion travel and other expenses, *except where previously approved by the President or CFO as per Appendix A*

17. Alcohol, *except for official University business meetings and events*
18. Gratuity that is greater than the accepted standard rate or in addition to pre-applied gratuity
Note: Domestic standard rate: 15-20% of the total bill; international standards may vary
19. Limousine/Car service. *Exception may be allowed only if it is more cost effective than traveling individually.*
20. Car washes
21. Donations to charity
22. Temporary employee agency fees
23. Passport or Visa expense
24. Gift cards, *except with prior approval from the Business Office/Chief Financial Officer*
25. Gifts to other employees or vendors of the University, outside of established recognition programs (examples include but not limited to: birthdays, anniversaries, weddings, baby showers, etc. This includes student workers)
26. Personal celebrations (see above examples)

III. CASH ADVANCES

All travelers are eligible for advances of \$50 per day for reasonable out-of-pocket travel expenses. (This limitation does not apply to Athletics team travel.) The University allows travelers to request advances in the form of a check issued by Accounts Payable within two (2) weeks of travel dates. Please allow at least five (5) business days for check preparation. Travel advances must be accounted for on a **Reimbursable Expense Report** form. Any excess advances must also be repaid within **ten (10) days** after return.

Any advance that is not properly documented and submitted timely may result in denial of subsequent advances.

IV. FOREIGN TRAVEL

Foreign travel is any travel outside the United States and the U.S. territories of Guam, Puerto Rico, and the U.S. Virgin Islands. Travelers are responsible for converting expenses denominated in foreign currencies to U.S. dollars when completing reimbursement forms. A copy of the conversion rate(s) used must be attached to reimbursement forms submitted for approval. The FXConverter located at Oanda.com is a tool that will convert foreign currencies into U.S. dollars based on historical foreign

exchange rates. Any average rate for the duration of the trip will be accepted, or daily rates can be used.

V. NON-TRAVEL BUSINESS EXPENSES

Allowable or reimbursable expenses include:

1. Retail purchases of supplies, books and other low-cost items required for business purposes.
Itemized receipts should be supplied with business purpose noted
2. Expenses associated with business meetings as long as they are reasonable and directly associated with the College's business.
3. Expenses for individual membership in professional association or other costs incurred to maintain professional certifications or licenses that are directly related to the employee's current position are reimbursable. Membership dues to non-professional related associations are **NOT** allowed.
4. Conference/Seminar/Workshop registration fees will be processed as an expense in your departmental budget.
5. Subscriptions to publications and journals relative to the employee's responsibilities and intended to increase business and educational knowledge are appropriate.

VI. SALES TAX EXEMPTIONS

Marist University is sales tax exempt in New York and Florida. Sales tax exempt certificates can be obtained from purchasing and should be utilized when possible for all University transactions.

Exemption certificate must never be used for personal expenses.

VII. University ISSUED CREDIT CARD (REFER TO University CREDIT CARD POLICY)

The University issued credit card is the preferred method of payment for University travel and related expenses. Expenses charged to the University Credit Card must be settled/submitted within **thirty (30) days** following the end of the billing cycle in which the charges appear. Employees are liable for all charges appearing on their monthly corporate card statement. For purchases on the credit card, both the employee and supervisor are still responsible for complying with this policy, such that only appropriate expenses are paid from College's funds. Receipts and other supporting documentation are required to substantiate the charge(s). Failure to reconcile and settle the account timely may result in suspension or cancellation of charge privileges.

If the University issued credit card is lost or stolen, the cardholder must immediately contact the credit card company (1-877-253-4558) and the Director of Purchasing (845-575-3563). A new card will be promptly issued after the reported loss or theft.

Expense Reporting

All travelers seeking reimbursement must complete a Marist Reimbursable Expense Report

The **Reimbursable Expense report** requires the following:

- The business purpose of the trip,
- The date and place of the trip, and
- Receipts for lodging and major transportation ticket(s).
- For meals, names of attendees with their titles/company affiliation
- Mileage is paid at the IRS rate published annually and is calculated from the lesser of your starting location adjusted for normal commute or the University (3399 North Road, Poughkeepsie, NY) to the destination.

POLICY DISCLAIMER

The University does not provide legal or tax advice. Questions about the effect of this policy on your taxes should be directed to your tax advisor, attorney and/or financial planner.

Responsibility for the administration of this policy resides with the Controller's Office. Responsibility for the interpretation of this policy, as well as any questions related to tax reporting, resides with the Office of the Vice President for Business Affairs/Chief Financial Officer.

In order to ensure that the University has the flexibility to address changes that might be needed with respect to other changing circumstances, the University reserves the right to modify or terminate this policy at any time.

Appendix A to Travel & Expense Policy:

Guidelines on Spousal and Companion Travel

Date: December 31, 2022

Generally, the University will not pay for or reimburse the travel-related or entertainment expenses (e.g., airfare, hotel, meals, etc.) of an employee's or authorized person's spouse, companion, domestic partner, or other family members (hereafter “travel companion”). Authorized persons include any contract, affiliate, trustee or other individual acting in an official capacity to carry out the business of the University.

In **very limited exceptions** the University may reimburse the costs associated with a travel companion. Requests for the University to cover such costs must follow the below procedures, with the appropriate documentation submitted at least 30 days prior to the start of the travel and before using University resources to incur travel expenses:

1. Complete the attached Travel Companion Exception Form. The requester must provide all requested details, including the proposed travel location, dates, estimated travel expenses, business purpose of the attendee, and specific duties to be performed by the travel companion in order to determine whether there is a bona fide business purpose for the travel.
2. Document relevant Vice President level approval of the travel on the Form.
3. Submit the completed Form in writing to the Chief Financial Officer for final review and approval/denial. Use CFOoffice@marist.edu to submit the request.

Any request not following this process will be rejected without further consideration. Failure to provide sufficient detail to evaluate the business purpose of the travel will result in rejection of the request. If a University credit card holder is found to have violated these procedures, the employee may lose their University card privileges.

Although the University may deem certain companion travel to have a beneficial business purpose, most such travel will not meet the threshold of a “bona fide business purpose” as established by the IRS. In these cases, while the University may elect to pay the expenses associated with the companion’s travel, the expenses will be treated as taxable income to the employee/authorized person per the IRS regulations. If the requested travel reimbursement is determined to be taxable income, you will be notified as soon as possible upon review and

approval of the Travel Companion Exception Form. The appropriate tax will be withheld in the next available pay period after completion of the travel reimbursement.

A determination of whether an employee's or authorized person's travel companion serves a **bona fide business purpose as defined by the IRS** will be based upon, among other factors, the following criteria:

- The degree to which the **dominant purpose of the travel** is to aid the business purpose of promoting the College's objective for the travel.
- The travel companion's presence on the trip is **essential** (not just beneficial) to effectively carry out the duties of the employee or authorized person.
- The extent to which the travel companion's presence on the trip is to **provide more than "incidental" business-related services** (socializing and attending luncheons/dinners, typing notes, or attending to ministerial or scheduling matters, etc. are considered incidental) for the duration of the travel.
- The **time spent** by the travel companion on activities related to the business of the University in comparison to free time or personal activities.

Based on current documentation from the IRS, the following purposes for companion travel **are not considered bona fide business purposes**:

- Performance of some incidental service, ministerial task, or accompanying the employee or authorized person to luncheons, dinners, and social events. The companion must perform substantive business-related functions.
- An expectation that the companion will be present at related social functions or that their presence will promote goodwill with other attendees.

DOCUMENTATION AND APPROVAL OF TRAVEL COMPANION EXCEPTION FORM

You should complete this form when:

1. You are requesting authorization for your spouse/companion to accompany you on a University business trip, and
2. A bona fide business purpose exists for your spouse/companion to make the trip.

Instructions:

Complete the form and submit the signed for review and approval **PRIOR** to travel. This form serves to document the business purpose of the trip and it is intended to comply with the substantiation requirements in accordance with University and Internal Revenue Service guidelines. If this form is not approved prior to travel, you will be required to reimburse the University for the full amount of your companion's travel expenses.

This form requires final approval by the Chief Financial Officer. Please email this form to CFOoffice@marist.edu at **least 30 days PRIOR** to any expenses being incurred to determine if a valid business purpose exists to support the payment or reimbursement of the spousal/companion travel expenses. If it is determined there is no bona fide business purpose, then the travel expenses are personal expenses of the employee or authorized person conducting business on behalf of the University ("employee") and should not be charged to a University Credit Card or paid with University funds. Please note that approval of travel may still result in taxable income to employee. See "Appendix A" to Travel & Expense policy for further information.

Employee Information:

Employee Name/Title	CWID	Date Submitted
Department	Email Address	Telephone Number

Travel Information:

Name of Spouse/Companion	Travel Location(s)	Travel Date(s)
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Business Purpose of Spouse/Companion's Attendance: The description of the business purpose must contain sufficient detail to support that the expense has a bona fide business purpose for the University. Attendance at events in a social capacity or to promote general goodwill, while potentially beneficial to the University, does not constitute a bona fide business purpose.

Duties Performed by Spouse/Companion: Clerical or Ministerial duties (note taking, scheduling, etc) do not constitute a bona fide business purpose.

Estimated Spousal/Companion Travel Costs:

Additional Comments:

Signatures and Dates:

Employee Name (printed)

Employee Signature

Date

Employee Supervisor

Authorized Signature

Date

Line Executive

Line Executive Signature

Date

CFO / President

CFO / President Signature

Date