



The University Of

T A M P A

# Travel and Entertainment Policy and Guidelines

Version: 6.0

Effective Date:

01/01/2026

### Policy Summary:

University funds may be used to pay for official University related business travel and entertainment. Reimbursement of associated expenses must go through the finance approval process.

### Applicability/Eligibility:

University Departments

### Exceptions:

N/A

### Policy Administration: (Check all that apply)

Mandating Authority:  Federal Law

State Law or Regulation

University President       Accrediting Body

Other: President's Cabinet

### Responsible Office/Dept/Committee(s):

Name	Campus Address	Phone Number
Accounts Payable	Thompson Building, Box L	(813) 253-6235
Administration & Finance	Thompson Building, Box 96F	(813) 253-6214

### Responsible Executive(s):

Name	Title	Phone Number
Kevin Lafferty	VP, Administration & Finance	(813) 253-6214
Geoff Ball	AVP, Financial Management	(813) 257-6307

### Policy Management:

#### Policy History:

Date	Version	Reason for Change
04/02/19	1.0	Presentation of draft to Senior Staff for review
06/01/19	2.0	Updated travel policy effective date
09/30/19	2.1	Increasing 12 passenger van passenger limit from 8 to 10

06/01/21	3.0	Updated travel policy effective date
01/01/22	4.0	Updated travel policy
08/15/22	5.0	Updated travel policy per diem amounts
01/01/26	6.0	Major update of Travel Policy and addition of Entertainment section

Policy Approvals and Reviews:

<b>Date</b>	<b>Organizational Group</b>
04/02/19	Senior Staff
06/04/21	Senior Staff
01/21/21	Senior Staff
08/08/22	Senior Staff
09/09/25	President's Cabinet

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**Full Policy Text:****Policy Statement and Guiding Principles**

The University of Tampa is committed to the responsible stewardship of institutional funds in compliance with all applicable laws, including Internal Revenue Service (IRS) regulations governing nonprofit organizations. This Travel and Entertainment Policy is designed to ensure that all travel-related expenses are incurred for legitimate business purposes, properly documented, and aligned with the University's mission, values, and commitment to integrity, professionalism, and inclusivity.

All faculty/staff, consultants, and affiliates are expected to exercise sound judgment and fiscal responsibility when incurring expenses on behalf of the University. This policy serves to provide clear guidance and promote transparency, accountability, and compliance throughout all travel and entertainment activities.

**Purpose**

The purpose of this policy is to define The University of Tampa's position regarding travel, entertainment, the reimbursement of related expenses, and associated expenses incurred while conducting business on behalf of the University.

**Scope**

This policy encompasses all travel and entertainment expenditures of The University of Tampa regardless of the source of funds. It applies to all faculty/staff conducting business on behalf of the University.

**General**

Travel and entertainment are inherent parts of University business. The University accepts the obligation to reimburse individuals for expenses they incur on behalf of the University in connection with normal business activities. In return, the University expects individuals to exercise good judgment and discretion, and compliance with University values and applicable regulations while incurring business related expenses. It is the responsibility of each member of the University community to control and properly report these expenses in accordance with accounting policies and procedures and IRS accountable plan rules. Whether traveling abroad or within the United States, both traveling members and supervisors have an ethical obligation to monitor the efficient and effective use of University funds.

## **Responsibility**

### **A. Vice President of Administration and Finance**

Responsible for final interpretation and application of this policy and submission of revisions to the President's Cabinet for adoption.

### **B. President's Cabinet**

- a. Pre-approval of staff-only travel expenses (excludes faculty and students).
- b. Responsible for monitoring non-compliance with policy and addressing with individuals as needed.

### **C. Department Responsibilities**

- a. Annually, develop, support and get approved, a detailed budget for estimated Travel and Entertainment expenses.
- b. Designate travel agencies or use internet sites of their choice for travel arrangements.
- c. Pre-approval of faculty travel expenses by appropriate Dean.
- d. Review all Expense Reports to ensure accuracy and completeness and compliance with policies. Approval indicates agreement that the travel and related expenses were necessary, and the requested reimbursements are justified and policy compliant expenditures.
- e. Ensure timely submission of expense reports with all required documentation.

### **D. Faculty/Staff Responsibilities**

- a. Complete and submit timely and accurate expense reports with supporting receipts attached. This includes preapproval evidence where required (staff only), detailed receipts to support expenses and evidence the dates the expenses were incurred, and any supplemental info to ensure expenses are captured correctly and supported adequately.
- b. Complete the Workday Expense Report submission within 15 days of completion of travel.
- c. The University operates under the Internal Revenue Service (IRS) accountable plan rules in regards to reimbursing faculty/staff for expenses incurred while conducting University business. This includes reimbursement for travel and non-travel expenses. Accountable plan rules dictate that reimbursement claims be filed within a reasonable period of time after the expense is incurred. The University has determined a reasonable period of time to be 120 days. To ensure compliance with IRS guidelines, all expense reimbursement requests must be received by Financial Management within 120 days after the date of the event (for travel expenses) or date of purchase (for non-travel expenses). Expense reimbursement requests received by Financial Management after 120 days may be accepted for processing, but the reimbursement will generally be treated as taxable income to the individual receiving payment resulting in the reimbursed amounts being added to the faculty/staff's W-2 at the end of the calendar year.
- d. Travel under External and Internal Grant Funding – In general, travel charged to grants is subject to the University's travel policy. However, travel charged to grants must follow sponsor requirements and may be subject to specific restrictions. Travelers using

grant-related funds should be aware of sponsor restrictions and acknowledge that any expense submitted for reimbursement and charged to a grant is in full compliance with the grant's requirements. The principal investigator is responsible for informing student travelers of their responsibilities and for overall management of the budget and expenditures. Group meals which are paid for and reimbursed to one individual are allowed when prior approval is obtained and the activity is appropriate to the funded project. A roster including the name of each person participating must be submitted with the expense report. In no instance is alcohol allowed to be charged to a grant. Questions about sponsor restrictions should be addressed to the Office of Sponsored Programs.

- e. All drivers are expected to conduct themselves in a professional manner when operating a vehicle engaged in University business travel. University-affiliated drivers (i.e., students and faculty/staff) engaged in University business travel must adhere to all applicable University policies. All further references to drivers in this Driver Requirements and Responsibilities section are to University affiliated drivers. Non-University affiliated drivers (e.g., chartered drivers) shall be subject to all state and federal laws, ordinances, and regulations, and the rules, policies, and requirements of their employer.
- f. Driver Qualifications
  - i. Drivers must be in possession of a valid United States driver's license and must have had a valid driver's license for at least two years prior.
  - ii. Notwithstanding any other University policy, the University reserves the right to deem any individual ineligible to drive under this Travel Policy based on driving conduct during past travel, suspension or revocation of a driver's license or privilege, any charge of driving under the influence or reckless driving, a motor vehicle accident, or any other circumstance in the University's sole discretion.
  - iii. Drivers must authorize the University to obtain a copy of their driving record from the Bureau of Motor Vehicles (or similar agency in any state) for review upon request.
    - 1. [Motor Vehicle Request \(MVR\) Form](#)
- g. Rules of Operation for Drivers/Passengers
  - i. **Drugs and Alcohol:** Drivers must not drive if under the influence of any alcohol or illegal drugs, or any prescription or over-the-counter medications that cause drowsiness.
  - ii. **Fatigue:** Fatigue is one of the most common causes of traffic accidents. Accordingly, drivers must not drive if drowsy, and travelers should make every effort to have multiple approved drivers per vehicle, particularly for trips in excess of four hours one-way. All travelers should take appropriate breaks to ensure that the driver is not fatigued.
- h. Duty to Report:

Drivers must immediately report all accidents, damages or violations incurred or caused while operating a University-owned vehicle, a dealer car, or a rental vehicle during University business travel, to Administration and Finance and the local police (if applicable). In addition, drivers must report accidents to their department head (for

those engaged in University business travel). Drivers must report all changes in status of their driving privileges or driver's license (including expiration, suspension or revocation) within two (2) business days of such change(s) to their department head (for those engaged in University business travel)

#### **E. Accounts Payable Department Responsibilities**

- a. Monitor adherence to the travel policies and administrative procedures of the University.
- b. Audit and process Expense Reports once necessary approvals are completed.
- c. Send back Expense Reports in Workday with comments attached and advise if the Expense Report is incomplete or requires further documentation.
- d. Communicate policy exceptions to the President's Cabinet.

#### **Travel Documentation Checklist**

- A.** The following information is required for a travel expense reimbursement and should be maintained by the traveler:
  - a. Reason for travel with documented business purpose. The business purpose explains how the expense directly relates to the University's academic programs, institutional operations, research activities, student support, or community engagement.
  - b. Dates, time and location of travel start and end
  - c. Itemized receipts with proof of payment for lodging, non per diem related meals, transportation, tolls, parking, registration, etc. Flight and conference itineraries are required.
  - d. Documented preapproval authorization where required (staff only).  
**Note:** IRS rules require recording the time, date, place, business purpose and full name of attendees for all business meal purchases. The itemized business meal receipts must include the specific items ordered (indicating "Food and Beverage" is not acceptable).

#### **Expense Report**

- A.** Individuals requesting reimbursement for official travel and entertainment on behalf of the University will submit their claims in Workday on an Expense Report. For travel, individuals will include copies of original hotel bills, itemized business expense receipts, transportation expenses to support reimbursement of their travel expenses and pre-approval documentation where required (staff only). For entertainment, individuals will include itemized entertainment expense receipts, business purpose and attendees. All bills and receipts must contain proof of payment. Failure to provide the appropriate documentation within a reasonable time will result in delays in payment or no reimbursement for expenses incurred.  
**Note:** Receipts for foreign travel must be converted into U.S. dollars. The applicable conversion rate and amount must be documented on the receipts along with a copy of the currency converter [www.oanda.com/convert/classic](http://www.oanda.com/convert/classic). Alternatively, bank statements that show the actual amount charged may be submitted.
- B.** When submitting an expense report in Workday, the individual is certifying the accuracy of all information and legitimacy of the travel. Expense reports will be routed to the department head to certify that he/she agrees the travel was necessary and the requested reimbursements are justified expenditures aligned with pre-approved form. The individual traveler is ultimately held responsible for any improper reimbursement claims since these claims will not be reimbursed.

## Travel Policy and Guidelines

**A. Transportation:** Individuals traveling at the University's expense are expected to use the most reasonable and cost-effective means of transportation.

**a. Use of Personal Vehicles:**

- i. An all-inclusive mileage allowance consistent with the current IRS reimbursement rate per mile to cover expenses (such as fuel, depreciation, maintenance and insurance) associated with the use of a personal vehicle in connection with approved University travel. Fuel will not be reimbursed separately.
- ii. The cost of commuting between an individual's home and their principal place of business is considered a personal expense and non-reimbursable. When faculty/staff travel directly from home to conduct business at another location other than their assigned office, the amount reimbursed is based upon the round-trip distance between the University and the location at which the business is conducted.
- iii. Use of a personal vehicle in lieu of air travel for business purposes is allowable as long as the total mileage reimbursement for the trip is no more than the cost of air travel. Documentation supporting this must be included with the Workday Expense Report.

**b. Air Travel: Staff air travel must receive pre-approval from the appropriate President's Cabinet Member via a completed Travel Authorization Form prior to booking and that documentation must be submitted for expense reimbursement (excludes faculty and students).**

- i. **Lowest Fare** - Travelers are expected to book the lowest fare available. The University will reimburse only coach or economy class tickets aboard a regularly scheduled commercial carrier.
- ii. **Seat Assignments** - Since the lowest fare available does not always include seat assignments, the University will reimburse up to \$40 per flight for standard seat assignments. Charges for preferred or premium seat selection will not be reimbursed.
- iii. **Upgrades** - Upgrades to first class, business class, and economy plus/comfort are allowed only if the upgrade cost is paid with the traveler's personal funds. Exception: International Travelers with a flight duration of 10 hours or more can upgrade to economy plus/comfort, but not first class or business class.
- iv. The University will not approve payment for a higher airfare when such fare is incurred to meet requirements of flight insurance policies, frequent flyer mileage awards, or paid or complimentary upgrades. In those instances, reimbursement is limited to the amount of the lowest applicable airfare.
- v. **Miscellaneous fees** - Fees for early check-in, club memberships, and travel insurance will not be reimbursed by the University.  
**Note:** Travel insurance may be purchased for international travel or for non-University individuals travelling on University business.
- vi. **Baggage fees** - Airline fees for one piece of checked baggage within the airline's weight and size limits and one carry-on bag is allowable. Costs for additional baggage beyond the first checked piece and overweight or oversized baggage may be reimbursed by providing business justification.
- vii. Flight change fees will not be reimbursed unless a documented business travel

need is provided.

- viii. Travelers are expected to take the most direct route available when traveling for the University. The University will not reimburse additional airfare cost incurred for unexplained layovers or non-university related business (i.e., to meet requirements for frequent flyer mileage, conduct personal business, and visit family/friends.)
  - ix. Mileage, points and/or rewards earned during business travel on behalf of the University accrue to the benefit of the traveler. Use of miles, points, gift cards or other rewards to pay for University-related travel is strictly prohibited and will not be reimbursed.
  - x. Copies of itemized airline ticket receipts with visible ticket number must be included with the expense report for reimbursement.  
**Exception:** When flying with Frontier Airlines, Allegiant Air, or Spirit Airlines confirmation number must be used in lieu of the ticket number.
  - xi. When a trip is cancelled after an airline ticket has been issued, the traveler should inquire about a refund or whether credit can be issued for future travel.
- c. **Taxi Fares, Ride Sharing, and Public Transportation:** The University will reimburse a reasonable amount of expenditures incurred for taxi, ride sharing, and public transportation for University associated business. Travelers are encouraged to use the least expensive/safest form of transportation available. Whenever possible, public transportation and courtesy vans between the airport and hotel must be used. Copies of itemized transportation receipts must be submitted with the expense report for reimbursement.
- i. **Automobile Rentals:** The University will reimburse vehicle rental cost and fuel cost for expenditures associated with University business. Reimbursement will not exceed the rate charged for mid-size automobile. The driver's personal insurance is primary in the event of an accident and not the University's insurance. The University is not responsible for reimbursement of any deductibles on the personal insurance policy should the vehicle be damaged during its usage. The University's preferred automobile rental agencies are AVIS and Enterprise Rent-A-Car. The rates are discounted and come with an insurance package that includes the Loss Damage Waiver and a \$100,000/\$300,000 liability policy for business rentals (leisure rentals do not include the insurance package). The Identification/Account Number must be used at the time of reservation.
    - 1. [Reservation Portal for Avis](#)  
Identification Number: A056021
    - 2. [Reservation Portal for Enterprise](#)  
Account Number: XZ42526
    - 3. If another automobile rental agency is used the rental will be arranged through the designated travel agency or internet websites at the lowest available rate.
  - ii. **Drivers:** The rental agreement must be followed, and any additional drivers need to be listed on the rental agreement.
  - iii. **Insurance:** The driver's personal insurance is primary in the event of an accident and not the University's insurance. The University is not responsible for reimbursement of any deductibles on the personal insurance policy should the vehicle be damaged during its usage. If using AVIS or Enterprise Rent-A-Car for automobile rental an insurance package that includes the Loss Damage Waiver and a \$100,000/\$300,000 liability policy for business rentals (leisure rentals do not

include the insurance package) is included with the rental. The optional insurance should be declined when using these account/identification numbers with the rentals. If using an automobile rental agency other than AVIS or enterprise Rent-A-Car, travelers should accept the optional rental vehicle insurance and University of Tampa will reimburse the cost of the optional rental vehicle insurance.

- iv. **Refueling:** Individuals will refill the fuel tank prior to returning the vehicle in order to avoid any refueling costs charged by the rental company. Agency refueling fees are not reimbursable. Copies of vehicle rental and itemized fuel receipts must be submitted with the expense report for reimbursement.
- v. **15 and 12 Passenger Vans:** 15 passenger vans should not be rented, and it is strongly recommended having no more than 10 passengers in 12 passenger vans due to high rollover risk. Drivers of passenger vans must complete a defensive driving course every three years.
- vi. **Parking Fees and Tolls:** The University will reimburse travelers for parking fees and tolls while traveling and conducting University business. Individuals should always use the most economical parking facility that is reasonably accessible to their destination. Travelers are required to use a long-term/economy parking lot for overnight parking at airports. Traffic citations, parking ticket fines and related court costs will not be reimbursed. Itemized parking fee receipts and toll receipts must be submitted with the expense report for reimbursement.
- vii. **Bus Driver Tips:** The University will reimburse for bus driver tips up to a maximum of \$20/day. A signed bus driver tip form must be attached as part of the reimbursement request.

**B. Lodging:** Staff lodging must receive pre-approval from the appropriate President's Cabinet Member via a completed Travel Authorization Form prior to booking and that documentation must be submitted for expense reimbursement (excludes faculty and students). The University will reimburse individuals for lodging expenses incurred only in connection with University business. To comply with IRS rules, a hotel must be located over 50 miles away from the University in order to receive reimbursement. Hotel charges for personal weekend trips surrounding business trips become the legal responsibility of the traveler and should not be included with the expense report for reimbursement.

- a. Hotel reservations may be made through the designated travel agency or website/app. The selection of hotels should be based on price and convenience relative to the business purpose of travel. When traveling for a conference, hotel reservations should be made at the conference preferred hotel (or less expensive hotel).
- b. Individuals must confirm a corporate rate at the time of reservation with the hotel. Rates lower than corporate rates may be available in the locale or due to special promotions. The individual should verify that the lowest available rate is confirmed at the time of the reservation.
- c. Reimbursement will not exceed the single room rate. Room upgrades are not reimbursable.
- d. Hotel charges that result from the failure of an individual to cancel a guaranteed confirmed reservation will not be reimbursed. It is the traveler's responsibility to call the hotel if travel plans change. A record of the cancellation number provided by the hotel should be kept in the event of a billing dispute. If a hotel reservation is changed or canceled, non-refundable hotel charges will not be reimbursed unless a documented business travel need is provided.
- e. Copies of the original itemized hotel bills are required for reimbursement. Any unusual charges must be fully explained on the expense report.

- f. Any charges outside the regular nightly room rate (food, beverages, entertainment, parking, shopping, etc.) should be deducted from the amount requested for reimbursement for lodging.
- g. Tips to porters, skycaps, bellhops, maids etc. are not reimbursable as they are included with the daily per diem.
- h. Laundry expenses are eligible for reimbursement if traveling on University business for six or more consecutive days.
- i. **Alternative Lodging Services**
  - i. Alternative Lodging Services such as Airbnb or VRBO have significant risk management concerns. These platforms often lack the consistent safety standards, insurance coverage, and liability protections required by the University.
  - ii. General Policy – Home Sharing/Airbnb/VRBO and other alternative lodging services are Not Permitted for students.
  - iii. Permitted Exception – Faculty and staff must receive preapproval via e-mail from the University’s Risk Management Department ([RiskManagement@ut.edu](mailto:RiskManagement@ut.edu)) and include in the supporting documentation when submitted for reimbursement. An alternative lodging service should not be used unless it is the most economical option available for the business purpose of the travel and a hotel cost comparison must be provided with the pre-approval request. Any lodging agreement should be booked in the individual traveler’s name rather than University’s name since the individual is choosing this method of lodging and is responsible for liability associated with the use of such services.

**C. Per Diem, Meals, and Incidentals:**

- a. **Per Diem:** A Meal and Incidentals Per Diem allowance will be paid for overnight travel away from home in connection with the performance of services as a University of Tampa faculty/staff. This per diem is intended to cover the cost of meals, tips and incidentals and is intended to streamline processing and ease documentation requirements for certain activities. Receipts are not required to support this allowance. The per diem allowance for domestic travel will be paid in conformity with the current GSA rates, which include a prorated per diem of 75% on travel departure and return days. International per diem rates will be paid at the highest domestic rate.
- b. **Incidentals:** Include all service fees or tips including but not limited to bellhops, skycaps, maids, waiters/waitresses, laundry expense, and personal telephone calls. Tips paid to a cab driver or car sharing service such as Uber are not included in the per diem. Tip amounts should be reasonable (15-20%).

**D. Per Diem**

The per diem allowance will be processed after the travel period has been completed. Even though the travel reimbursement is granted on a per diem basis, proper business substantiation is still required on the Expense Report, such as business purpose and dates of travel. An example of appropriate business purpose documentation for conference travel would be to attach the flight and conference itineraries

- a. **One Day Travel:** Per IRS rules, meals for travel may be reimbursed if the business trip is overnight or long enough that one needs to stop for sleep or rest to properly perform one’s duties. Thus, one-day trips will not be reimbursed unless the workday exceeds 10 hours, and you travel at least 50 miles from the University. The one-day trip reimbursement request may include a per diem for the evening meal if the one-day trip exceeds 10 hours and the time of departure and time of return are noted on the Travel Expense Report.

Breakfast and lunch per diems would not be paid in this situation.

- b. **Meals Provided at No Additional Cost:** Whenever meals are provided at no additional cost to the traveler (e.g., complimentary hotel breakfasts, meals included in conference registration fees), the traveler shall not be entitled to any per diem for those particular meals. For example, if a registration fee includes lunch and dinner, the breakfast per diem may be included on the travel reimbursement request. Per Diem reimbursement requests must not be submitted if meals are included in the registration fee.
  - c. **Group Meals with University Faculty/Staff:** Generally, group meals should not be hosted when only faculty/staff are in attendance. This is only appropriate with an external party (donor, trustee, etc.) as a business meal (See next section). In rare situations where University faculty/staff are traveling together and checks cannot be split to accommodate individual payment, one faculty/staff (“host”) may purchase a meal for other faculty/staff (“guests”). In this instance, the host faculty/staff must claim the actual meal expense for that meal and submit itemized receipts or other supporting documentation, including the names of the guest faculty/staff, with their Expense Report. The host faculty/staff may claim the per diem for that day’s other meals, in accordance with per diem section. Guest faculty/staff must reduce that day’s per diem allowance by the appropriate amount for the meal purchased by the host faculty/staff.
  - d. **Business Meals while in Travel Status:** When the primary purpose of a meal while in travel status is for conducting University business with individuals not employed by the University, the names and business affiliation of the participants, as well as the business purpose of the meeting, must be provided. An original itemized receipt must be submitted with the Travel Expense Report or the University credit card statement. The traveler will not be reimbursed at the per diem rate for that particular meal. All remaining meals for that day will be reimbursed according to the breakfast/lunch/dinner breakdown listed above.
  - e. **Combined Business and Personal Travel**
    - i. When an individual combines business and personal travel, the University will reimburse the necessary expenses required to accomplish the business portion of the trip. A detailed cost comparison between the business-only portion of the trip and the combined business and personal travel must be included with the Travel and Expense Authorization Form to be pre-approved by the appropriate President’s Cabinet Member and submitted with the expense reimbursement request. If the faculty/staff travels with a personal guest, the cost of the guest’s travel will be the responsibility of the faculty/staff or the personal guest.
  - f. **Non-Employee Reimbursements:** The per diem method for meals is only allowable for University faculty/staff. Reimbursements for non-employees and students should be supported by original, itemized receipts to receive reimbursement. Reimbursements will be limited to a maximum daily amount consistent with the current per diem rates for faculty/staff. Mileage is reimbursed at the all-inclusive current IRS mileage allowance to cover expenses (such as fuel, depreciation, maintenance and insurance) associated with the use of a personal vehicle in connection with approved University travel.
- E. Cash Advances:** Faculty/staff may obtain, with their supervisor’s approval, an advance to cover estimated expenses in Workday using a Spend Authorization. Students are not eligible for cash advances. Travel advances for expenses that will not be paid by the faculty/staff prior to the trip being taken can only be advanced within one week prior to trip departure. The cash advance must be settled within Workday with an expense report, tying in the Spend Authorization, no later than 15 days after travel has been completed.

**F. Submitting Claims:** Requests for reimbursement of expenses incurred by an individual traveling on official business will be on a Workday Expense Report. Copies of original itemized receipts must be included with the expense report submission. Original copies of receipts should be kept until the expense report has been settled in case questions arise.

a. When receipts are lost, and all measures have been exhausted to obtain a receipt, the faculty/staff will be required to submit a missing receipt affidavit

i. [Memo Statement/Affidavit for Lost Receipt\(s\)](#)

**Note:** Uploading the document is an acceptable form of an electronic signature.

**Note:** Repeat use of the missing receipt affidavit may result in denial of reimbursement.

b. It is the responsibility of the individual traveler to deposit any unused portion of advance funds with the Bursars office and submit a copy of the deposit receipt with the expense report.

## Entertainment Policy and Guidelines

**A. Alcohol:** Using University funds to purchase alcohol is not considered a business purpose. University funds are expected to be used responsibly and in alignment with policies that promote a safe, inclusive, and professional environment.

a. Alcohol is prohibited when students are part of activities

b. On-Campus Alcohol Use - Alcohol is only permitted on campus if it is

i. Provided through licensed catering services (Sodexo), and

ii. Part of a pre-approved University-sponsored event (e.g., receptions, holiday gatherings).

c. Off-Campus Alcohol Use - Alcohol may be consumed and reimbursed only in off-campus business settings when an external donor or trustee is present.

**B. Personal Events and Celebrations:** Following IRS guidelines, the University cannot classify personal events and celebrations as having a legitimate business purpose. Allowing reimbursement or payment for such events with University funds may jeopardize compliance with IRS rules governing nonprofit institutions.

a. **Personal Events** - The following events are considered personal in nature and are not eligible for University-paid expenses or reimbursement. Faculty and staff are welcome to celebrate these occasions informally using personal resources.

i. Wedding showers

ii. Baby showers

iii. Birthdays (including cakes, gifts, decorations)

b. **Retirement** - Only one event will be approved. Consult with the appropriate President's Cabinet member to determine the budget and decide whether a departmental send-off or a University campus event is more appropriate for the length of service and contribution of the faculty or staff member.

c. **Celebrations**

i. New faculty/staff lunches should be held on campus except when on campus options are closed or limited (summer).

ii. Any other celebration involving University-paid expenses or reimbursement, must be budgeted and pre-approved in writing by a President's Cabinet Member and submitted as support for the expense, such as:

1. Staff appreciation events

2. Faculty/staff recognition ceremonies

3. Beginning and ending semester celebrations

4. Holiday celebrations (except potluck)

- C. Retreats** - All retreats must be budgeted and receive written pre-approval from a President's Cabinet member prior to any contractual commitments or incurrence of expenses. This documentation must be submitted when requesting reimbursement or processing payments.
- D. Working Meals** – The University may reimburse expenses for working meals only under limited and clearly defined circumstances.
- a. Eligibility for Reimbursement - Working meals are eligible for reimbursement only if one of the following conditions is met:
    - i. An external donor or trustee is present
    - ii. An internal business meeting occurs during the meal and could not be reasonably scheduled outside of the meal period
    - iii. Faculty/staff are required to work through lunch/dinner due to business needs
  - b. Documentation Requirements - For working meals to be reimbursed, the following must be submitted:
    - i. Itemized receipt showing date, time, location, and total cost
    - ii. Names and business relationship of attendees
    - iii. Description of the business purpose
    - iv. Meeting agenda (if no external guest is present)
    - v. Failure to provide this documentation will result in the denial of the reimbursement.
- E. Gifts** – Gifts are not permitted for faculty and staff consistent with IRS Publication 463 and IRS guidelines on fringe benefits. Most gifts to faculty/staff are considered taxable income. Accordingly:
- a. University funds may not be used to purchase or reimburse gifts for:
    - i. Faculty or staff birthdays, weddings, anniversaries, retirements, administrative professionals' day, or similar personal events.
    - ii. Personal or group contributions among faculty/staff are allowed but must be done voluntarily and without using University funds.
  - b. **Permitted Exceptions** - The following exceptions to the gift policy are allowed under IRS rules and University policy because they are considered De Minimis, meaning low value and infrequent. As always, faculty/staff may decide to individually contribute to these gift purchases via donations that are not funded by the University.
    - i. Bereavement Flowers for Immediate Family (Faculty and Staff Only) less than \$100
      - 1. Bereavement flowers for the passing of immediate family members (spouse/partner, parent, parent-in-law, step-parent, children) can be sent on behalf of the University community by contacting Human Resources ([HUMANRES@UT.EDU](mailto:HUMANRES@UT.EDU)).
      - 2. Departments may not independently purchase bereavement flowers.
      - 3. Individuals may decide to individually contribute to flowers and/or donations that are not funded by the University.
    - ii. Recognition of Birth or Adoption (Faculty and Staff Only)
      - 1. For parents of a newborn or recently adopted children, a gift may be sent on behalf of the University community by contacting Human Resources ([HUMANRES@UT.EDU](mailto:HUMANRES@UT.EDU)). Supervisors should send the child's name and birthday to the human resources specialist for this request.
      - 2. Departments may not independently purchase gifts.

- iii. De Minimis Gifts to Students - Modest, infrequent gifts to students are allowed when:
  - 1. The item is under \$25 in value;
  - 2. It is not cash or a cash equivalent (gift cards);
  - 3. The gift supports a business or educational purpose (orientation, academic participation, giveaways at student events);
  - 4. It is provided infrequently and not as compensation.
  - 5. Student name must be provided on reimbursement request.
- iv. Gifts to Trustees or Potential Donors - Modest gifts may be given to trustees or potential external donors as part of strategic development or outreach efforts, provided that:
  - 1. The gift is reasonable and appropriate to the nature of the relationship,
  - 2. The gift is tied to a legitimate business purpose such as donor cultivation, recognition, or event participation,
  - 3. Cash and cash-equivalent gifts (gift cards) are not permitted,
  - 4. All such gifts must be pre-approved by the Development Office ([DEVELOPMENT@UT.EDU](mailto:DEVELOPMENT@UT.EDU)) and supported by documentation of the business rationale and recipient.
- v. Awards - Awards are allowed for University-approved events such as Employee of the Month, Edmund P. Sliz award, Years of Service awards, etc. Cash and cash-equivalent gifts (gift cards) given to faculty and staff will have taxes withheld through payroll.
- vi. Fall Workshop Basket - The Fall Workshop Basket value should be less than \$50 and should not include cash or cash equivalents (gift cards).

**F. Expenses for Friends and Family**

- a. The University is committed to the responsible use of institutional funds and compliance with IRS regulations. In general, expenses incurred on behalf of spouses, partners, friends, or family members are not reimbursable, as they do not meet the IRS definition of a business-related expense.
  - i. Permitted Exceptions - Limited exceptions may be made if the presence of a spouse, partner, or family member serves a legitimate business purpose, such as:
    - 1. Assisting in host or protocol duties for major donor or trustee events,
    - 2. Representing the organization in a formal or ceremonial capacity (e.g., spouse accompanying the President to a donor recognition event).
  - ii. All such exceptions must meet IRS guidelines and require:
    - 1. Advance written approval from a President's Cabinet Member,
    - 2. A clear business purpose documented on the expense report, and
    - 3. Identification of the individual's role and connection to the event or activity.

## **Non-Reimbursable Expenditures**

Certain miscellaneous expenditures are not considered reimbursable business expenses. These items include but are not limited to the following:

- a. Clothing
- b. Gift Cards
- c. Gifts to faculty/staff
- d. Gifts to students greater than \$25 (no gift cards)
- e. Non-business-related publications
- f. Personal services such as barber, beautician, manicurist, masseur/masseuse
- g. Toiletries
- h. Special room service or use of extra cost facilities like health club, sauna, etc.
- i. Expenses for children (childcare), spouses, and companions
- j. Theater or other personal entertainment
- k. Traffic fines and court cost
- l. Transportation to/from home to regular place of work
- m. Guaranteed "no show" hotel/motel reservations
- n. Membership fees to airline clubs
- o. Movies charged to hotel room
- p. ATM fees

## **Exceptions**

Any exceptions to this policy must be approved by the Vice President of Administration and Finance or the Office of Administration and Finance. Exceptions will be tracked and communicated to the President's Cabinet as part of recurring Cabinet meetings to ensure proactive oversight and monitoring of expenses.

Address questions and comments concerning travel policy to:

[acctpay@ut.edu](mailto:acctpay@ut.edu)

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## **Definitions:**

**Immediate Family** - spouse/partner, parents, children

**IRS accountable plan rules:** a plan promulgated by the Department of the Treasury under which an employee may be reimbursed by their employer for expenses or receive an allowance to cover expenses only if the following conditions are satisfied:

1. There must be a business purpose for the expenses (i.e., each expense must be directly connected with performance of services as an employee, and the expense must be one that the employee could deduct on his/her own tax return if self-employed).
2. The employee must provide substantiating evidence to the employer in lieu of providing it directly to the IRS. Generally, substantiation consists of receipts, cancelled checks and invoices that show the nature and amount of each expenditure.
3. The employee must return to the employer amounts in excess of the substantiated (or deemed substantiated) expenses within a reasonable time.

Expenses that fail to meet the above criteria may be reimbursed at the employer's discretion under a non-accountable plan which requires that the reimbursement be treated as taxable income to the employee and included in wages with appropriate tax withholdings.

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#### **Additional Information and Resources:**

- [Motor Vehicle Request \(MVR\) Form](#)
- [Reservation Portal for Avis](#)
  - Identification Number:  
A056021
- [Reservation Portal for Enterprise](#)
  - Account Number: XZ42526
- [Use of Funds for the Purchase of Alcoholic Beverages Policy](#)
- [Memo Statement/Affidavit for Lost Receipt\(s\)](#)
- [Gift Card Policy](#)
- [How to Purchase Gift Cards Excluded from the Gift Card Policy](#)

#### **Key contact information and quick links**

- Accounts Payable - [acctpay@ut.edu](mailto:acctpay@ut.edu)
- Human Resources - [HUMANRES@UT.EDU](mailto:HUMANRES@UT.EDU)
- Development - [DEVELOPMENT@UT.EDU](mailto:DEVELOPMENT@UT.EDU)
- Financial Management - [Finmgt@UT.EDU](mailto:Finmgt@UT.EDU)
- Risk Management - [RiskManagement@ut.edu](mailto:RiskManagement@ut.edu)