

## XI. SPECIAL TRAVEL SITUATIONS

### A. UNIVERSITY TRAVELERS

Travelers in this category include visiting academic appointees, faculty members on sabbatical leave, students, and post-docs and other non-degree candidates. Travel expenses for these travelers must be paid, reimbursed, and reported in accordance with the provisions of this Bulletin.

#### 1. Visiting Academic Appointees

##### a. General

An academic appointee with a Visiting title who is employed full-time for at least one quarter may be reimbursed for travel and related expenses incurred by reason of his or her appointment. Academic Personnel Manual Section 230, Visiting Appointments, contains information concerning allowable expenses, limitations, funding, and approval authority.

##### b. Authorized Advances

The amount of any authorized advance may not exceed the actual cost of transportation (which may be prepaid) plus 75% of the anticipated allowable subsistence and miscellaneous expenses.

##### c. Return Travel

After completion of the term of appointment, reimbursement may be made for return travel to the point of origin or another destination, whichever is shorter.

#### 2. Faculty Member on Sabbatical Leave

Travel expenses incurred by faculty members on sabbatical leave are reimbursable if the travel is undertaken to perform study or research that cannot be done elsewhere. At the discretion of the department, a faculty member may be reimbursed for additional lodging expenses incurred at the sabbatical location, less any income received by the individual for renting out his or her primary residence.

Sabbatical travel expenses are **not** reimbursable if the travel is for a personal, recreational, or educational purpose that has no direct relationship to the individual's area of study.

A faculty member who is on sabbatical leave of less than one year is considered to be temporarily away from home and therefore may be reimbursed for reasonable travel expenses incurred at the temporary location, including meals and lodging. (See Section VIII.B.1.b, Long-term Travel - Assignments of 30 Days or More, for more information on temporary travel.)

Any sabbatical travel expenses allocable to a spouse or dependent(s) are considered taxable; accordingly, such expenses may not be reimbursed (see Section XI.B.6, Spousal Travel).

### 3. Students

A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the University.<sup>8</sup>

Departments may also reimburse students for degree-related educational travel expenses, i.e., to attend a conference or visit a field site or laboratory facility.

The business purpose of the travel must be substantiated on the Travel Expense Voucher, or other substantiating documentation must be provided, such as a copy of the meeting/conference program. Travel will be considered to have a University business purpose if the travel:

- Directly supports a faculty member's project or research program, or
- Is an integral part of the student's degree work, or
- Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like, or
- Enables the student to attend a conference to present research findings for the University or to act in some other capacity on behalf of the University.

Transportation expenses for group travelers may be billed directly to the University, in accordance with Section VIII.D. Payment of Group Subsistence Expenses. Travel arrangements should be made through the campus-designated travel agency.

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<sup>8</sup> Travel funded under a scholarship or fellowship is subject to the reporting rules set forth in Accounting Manual chapter [T-182-77](#), Taxes: Taxation of Scholarship and Fellowship Grants and Educational Assistance.

Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel.

4. Post-Docs and Other Non-degree Candidates

Post-Doctoral fellows may be reimbursed for travel expenses if there is a University business-related reason for the travel, e.g., the individual is required to present a paper, deliver a speech or lecture, serve on a panel, etc. as an official representative of the University. The department should substantiate the University business purpose on the Travel Expense Voucher or provide other documentation, such as a copy of the meeting/conference program.<sup>9</sup>

Such individuals may also be reimbursed for travel related to their training, e.g., to visit a field site or an off-campus laboratory. The department must certify that the travel directly supports faculty research or other scholarly programs.

B. NON-UNIVERSITY TRAVELERS

Travelers in this category include prospective employees, independent contractors and consultants, inbound travelers hired by the University for a temporary assignment at a campus or the LBNL, foreign visiting scholars, and spouses.

1. General Regulations

Allowable travel expenses for non-University travelers are subject to the provisions of this Bulletin. A Travel Expense Voucher must be submitted in accordance with the requirements set forth in Section XII, Reporting Travel Expenses. Such reimbursements shall be tax-coded as specified in Accounting Manual chapter [D-371-12.1](#), Disbursements: Accounting For and Tax Reporting of Payments Made through the Vendor System.

Travel expenses incurred by non-University travelers shall not be reimbursed from a University fund source unless the travel has been approved in advance by the inviting department.

2. Prospective Employees

a. Authorization

The University may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University. Authorization shall be obtained before any commitment to reimburse

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<sup>9</sup> See Footnote 10.

travel expenses is made to the prospective employee. Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated. In addition, at the Chancellor's discretion, actual travel expenses may be reimbursed for spouses who accompany candidates for faculty or high-level administrative positions (including Manager and Senior Professional positions) on final interviews.

b. Allowable Expenses

Actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews.

Subsistence and *non-personal* miscellaneous expenses also may be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the University. Such travel arrangements should be made by the department through the campus' designated travel agency.

3. Independent Contractors and Consultants

Reasonable travel expenses incurred by University-retained independent contractors or consultants are reimbursable in accordance with this Bulletin. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on a Form 1099 (see Accounting Manual chapter [D-371-12.1](#), Disbursements: Accounting for and Tax Reporting of Payments Made through the Vendor System).

4. Inbound Travel - Temporary Assignments

Individuals (including employees, independent contractors, and consultants) hired by the University for temporary assignments that do not last more than one year may be reimbursed for travel expenses, including meals and lodging. Such individuals must incur lodging expenses that ***duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:***

- The traveler has a member or members of his or her family currently residing at the permanent home; or
- The traveler intends to return to the vicinity in which his or her claimed residence is located.

The reimbursement for lodging shall be reduced by any amount received by the traveler for renting out his or her primary residence.

Inbound travel is subject to the provisions for outbound travelers outlined in Section VIII.B, Travel in Excess of 24 Hours. Inbound travel in excess of one year is subject to the provisions contained in Section VIII.B.1.c, Indefinite Travel - Assignments That Exceed One Year.

5. Foreign Visiting Scholars

A foreign visiting scholar who is an *employee of another entity* (e.g., a foreign university) may be reimbursed for substantiated travel expenses. Such amounts are excludable from the individual's income, are not reported as compensation, and are exempt from withholding and payment of employment taxes.

A foreign visiting scholar who is an *independent contractor* may be reimbursed for travel expenses provided the expenses are properly substantiated and the amount of the reimbursement does not exceed the substantiated expenses. If these requirements are met, such payments are not subject to withholding or reporting.

Payments to foreign visitors, including advances for airfare, cash advances, and reimbursements for travel expenses, may be restricted by the visitor's visa status or other requirements established by the Department of Homeland Security. In most cases, additional documentation must be provided by the visitor *in advance of reimbursement*. Refer to Accounting Manual chapter, [T-182-27](#), Taxes: Federal Taxation of Aliens, for more information.

6. Spousal Travel

The travel expenses of a spouse (or equivalent) who accompanies a University business traveler (e.g., the President, Provost, Senior Vice President, Vice Presidents, Chancellors, Laboratory Directors, Principal Officers of The Regents, or other employees as approved by the Chancellor) are reimbursable under this Bulletin, provided it can be established that the spouse's presence serves a bona fide University business purpose.

Under IRS regulations, the travel expenses of a spouse are not taxable, provided it can be established that his or her presence serves a bona fide business purpose. A spouse who attends a function is considered to have a business purpose if he or she has a *significant* role in the proceedings or makes an important contribution to the success of an event. Generally, protocol or tradition dictates when the participation of a high-level official's spouse is required at official University functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events (see below), and community events. Documentation should be provided with

the Travel Expense Voucher to show that the spouse's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse attend the meeting or event).

If a spouse has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under this policy.

In accordance with the Policy on Associate of the President/Chancellor, an Associate may be reimbursed for expenses related to the use of a personal automobile for University business purposes at the basic mileage rate specified in Appendix A.

**Funding.** Spousal travel expenses may not be charged to state funds. Contract and grant funds may only be used to reimburse spousal travel if the special provisions of the contract or grant are satisfied. Various non-state funds controlled by the University may be used to fund spousal travel, but only within the restrictions, if any, governing the use of the fund and within the policy set forth in this Bulletin.

7. Athletic Travel - Spouse and Other Family Members

Travel by a spouse (or equivalent) who accompanies an athletic director (or assistant director or head coach) to sporting events such as bowl games and tournaments is presumed to have a bona fide University business purpose (see Section 6, Spousal Travel, above) in situations where the NCAA or potential donors expect that certain high-ranking members of the athletic department, *and their spouses*, will participate in events associated with these athletic activities. The travel expenses of a spouse incurred in the pursuit of such activities may be reimbursed, provided documentation, such as an NCAA event agenda, is provided to substantiate the business purpose of the travel. Such amounts are not taxable or subject to reporting.

Travel expenses incurred by other family members generally do not satisfy the bona fide University business purpose test and therefore are not reimbursable.

Refer to Section 6 above for information on funding sources for spousal travel.