



The Research Foundation for The State
University of New York
Travel Handbook

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Introduction to Travel Procedures and Responsibilities

Purpose

This Travel Handbook is a comprehensive document designed to outline everything a Research Foundation traveler and anyone approving, or processing travel payments needs to follow and understand about RF related business travel.

What is Covered

The information provided governs the use of travel funds from all sources and for all uses, including travel using sponsor funds.

Please note: The RF Code of Conduct and Employee Handbook will continue to govern the professional conduct of Research Foundation employees and representatives while traveling on RF related business.

General Requirements and Guidelines

Policy Statement

Use of The Research Foundation for The State University of New York (“RF” or “Research Foundation”) funds for business travel must be:

- **Necessary** to perform a valid business purpose.
- **Reasonable** in that the expense is not extreme or excessive and reflects a prudent decision to incur the expense consistent with the business purpose.
 - Relevant factors to take into account:
 - business purpose,
 - context,
 - source of funds, and
 - the circumstances surrounding the expenditure
- **Appropriate** in that the expense must be consistent with the business need or purpose

Applicability of the Travel Handbook in the Event of Conflict with Sponsor Policies

Employee business travel and related expense reimbursements must comply with all applicable aspects of this Travel Handbook and all sponsor regulations.

Exceptions: A requirement in a sponsor's travel policy takes precedence over the equivalent requirement in this Handbook if the travel is to be charged to that sponsored award and:

- the sponsor's requirements are more restrictive than the equivalent requirements in this Handbook, or
- the sponsor has set forth explicit, less restrictive requirements in the RF-approved award document.

Note: A sponsor's travel policy may require greater substantiation of travel expenditures than the RF requires, or the use of specific rates for travel expenses, which may be higher or lower than the RF rates.

Applicability to the Research Foundation Board of Directors

By resolution of the Research Foundation Board of Directors, the Board is subject to the requirements of this policy. Members of the Research Foundation Board are authorized additional exceptions to travel expenses (for items such as lodging, meals, mileage, etc.) as necessary or convenient to fulfill their obligations and fiduciary duties. Such expenditures in excess of what is otherwise allowed in this policy will be reviewed and approved by the Chief Financial Officer in consultation with the Secretary to the Board and Chair as needed.

General Information

Travelers are expected to travel by the method most conducive to achieving the objectives of the trip while balancing cost, time, and safety. Added costs incurred for the convenience of the traveler, such as travel by circuitous routes or travel schedules that require nonessential sleeping accommodations, are the responsibility of the traveler.

Documentation Requirements for Travel Expenses and IRS Compliance

For business travel reimbursements to employees and independent contractors to qualify as tax exempt for income taxation purposes, the subject expenses must be substantiated. To substantiate, these expenses the employee or independent contractor must submit receipts, invoices, or similar documentation evidencing such travel expenses within a reasonable period of time of the travel. For these purposes, IRS Publication 15 states that “a reasonable period of time depends on the facts and circumstances” of each case. An unsubstantiated reimbursement may be taxable and reportable as income to the subject employee or independent contractor.

The foregoing substantiated business travel reimbursement exemption rules apply only to payments to persons who are classified as employees and independent contractors. For further information on payments or reimbursements to other payees and RF recognized reportable payment classifications, please refer to the [Payment Tax and Reporting Handbook](#) section for “Pre-Payment Decisions” and, in particular, the topic on “Taxable and/or Reportable relationships with the RF?”

Pre-Travel and Post-Travel Procedures

This section outlines required pre (e.g., travel advances) and post (e.g., documentation review) travel procedures.

Travel Advances

To obtain an advance, the traveler should contact the operating location's office responsible for travel.

Each operating location should establish its own procedure on travel advances which should include at least the following:

- when an advance will be given,
- dollar levels, if any, for advances,
- how the advance will be paid,
- controls to ensure that proper documentation is turned in upon conclusion of the trip, *and*
- how unused balances are returned and reconciled

To obtain the necessary documentation, the [Travel Payment Request Form](#) or an equivalent form developed by the operating location must be used.

Pre-Travel Checklist

Travelers and operating locations may use the [Pre-Travel Checklist](#) provided as a tool for review. This checklist was developed to assist travelers with some important reminders and items to consider prior to traveling.

Post-Travel

The post travel responsibilities for:

- RF travelers,
- Principal investigator or office director, and
- Operations manager or designee

are discussed below.

RF Traveler's Post Travel Responsibilities

Final Form

At the end of a trip, within a reasonable time, a traveler must document the actual cost of the trip. Travelers must submit a final Travel Payment Request Form (the operating location may use this [Travel Payment Request Form](#) or equivalent form).

The form must include the business purpose, the duration of the trip, and the details of the expenses incurred. For further details about each type of expense, refer to the applicable subject area within this Travel Handbook.

Final Signature

The traveler's signature on the completed travel form is certification that the trip was taken for the indicated purposes, that the accounting is accurate, and that allowances and reimbursements are calculated in accordance with this Travel Handbook.

Final Receipts

The traveler must attach receipts for all expenses claimed on the travel form, except those items listed in this Travel Handbook for which receipts are not necessary. See individual sections of this Handbook for details on each type of expense. Justification/explanation, if required, must be attached to the form.

Principal Investigator's Post-Travel Responsibilities

The principal investigator or office director must sign the traveler's completed Travel Payment Request Form in order to certify that the trip was taken for the express purpose of carrying out project objectives or RF business.

Operations Manager's Post-Travel Responsibilities

The operations manager or designee must sign the traveler's completed Travel Payment Request Form. This final signature is confirmation that:

- travel is in compliance with all aspects of this Handbook and all sponsor regulations, *and*
- the Travel Payment Request Form and all associated documentation have been reviewed to ensure compliance within this Handbook.

Tax-Exempt Status

The Research Foundation is exempt from New York State and local sales and use taxes.

New York State (NYS) and New York City (NYC) Tax Exemptions Requirements

When making travel related purchases from New York State vendors including NYC hotels, the [New York State Department of Taxation and Finance's Exempt Organization Certification \(ST-119.1\) form](#) should be submitted to the vendor at the time of purchase.

Please note the following:

- Operating locations and travelers must not modify the Exempt Organization Certificate in any way, regardless of the name and location address of the person submitting it. The Research Foundation must be the direct purchaser and payer of record and payments must be made from the funds of the RF.
- RF exemption from NYS and local sales and use tax does not extend to personal purchases.
- If taxes are inadvertently paid, they may be reimbursed to the traveler if: operating location policy allows for reimbursement, reimbursement is appropriate under sponsor guidelines, and the receipt or other expenditure documentation contains a reasonable explanation of the circumstances under which the taxes were paid.

The RF's tax exemption is currently recognized by [Florida](#), [Kentucky](#), [Massachusetts](#), [New Jersey](#) and [Tennessee](#) which provides tax exemption for travel related payments in those states. To receive the tax exemption in those states' travelers should bring a copy of the tax-exempt certificate.

For additional information, please visit the [Tax Exempt Status Policy](#).

Expenses and Rates

Lodging and Meals

In order to be reimbursed for meals and lodging, including weekend meals and lodging, a traveler must be in official travel status at a distance greater than 35 miles from the traveler's official work station and place of residence.

Travel Payment Request Form

Travel expenses must be documented on the [Travel Payment Request Form](#) or an equivalent form developed by the operating location.

Receipts

Use of receipts to document lodging expenses is dependent on the method of reimbursement used. Use of receipts to document meal expenses is not required when giving a per diem. At the discretion of the operations manager or designee, reasonable expenses may be reimbursed without receipts (e.g., in situations when a receipt could not be obtained, or a receipt was lost). In such cases the traveler must provide a signed, written explanation that includes the amount requested for reimbursement, the type of expense, the date, and the reason why a receipt is not being presented.

Meal Eligibility

Eligibility for an allowance or reimbursement for breakfast and/or dinner is determined by the time of departure from the traveler's official work station or home, and the time of return to the traveler's official work station or home, consistent with the table below. No allowance or reimbursement will be made for lunch.

On the day of departure, the traveler is eligible for:	if travel begins before:
breakfast	7:00 a.m.
dinner	6:00 p.m.
On the day of return, the traveler is eligible for:	if the trip ends after:
breakfast	8:00 a.m.
dinner	7:00 p.m.

Allowance and reimbursement rates are determined by the city to which the traveler travels in order to accomplish the purpose of the trip. No reimbursement will be made for lunch. One

meal allowance is a combination of one breakfast and one dinner (or vice versa). In addition, breakfast and dinner per diems should be deducted if included in a conference and/or meeting.

Example

Since meal eligibility is defined according to the times of departure and return, a traveler leaving for an overnight trip after 7:00 a.m. but before 6:00 p.m. and returning after 8:00 a.m. the next day will receive one full meal allowance consisting of one dinner and one breakfast. In this instance, if the traveler returns after 7:00 p.m., the traveler will be allowed one full meal allowance and a dinner allowance.

Methods of Reimbursement

Travelers must be reimbursed for travel and lodging using one of the following methods:

- Method I, a per diem allowance, which reimburses lodging, meals, and incidental expenses without use of receipts
- Method II modified per diem allowance, which requires receipts for lodging reimbursements. Receipts are not required for meals and incidental expenses (M & IE) when giving a per diem

Travelers should choose one of these two methods. In some instances, it is necessary to use both methods. In both methods, lunch is not reimbursable. The per diems include expenses such as tips to bellmen, hotel housekeeping, etc.

Method I (Unreceipted Lodging)

Eligibility for Full Per Diem Requirements:

To be eligible for a *full* per diem, these two criteria must be met:

- the traveler must be eligible for both a breakfast and dinner as described in [Meal Eligibility](#), and
- the traveler must be in overnight travel status

A per diem is not allowed when overnight lodging is at an official residence of the traveler.

Partial Per Diem

Travelers not eligible for the full per diem may be eligible for a partial per diem when the traveler is in overnight travel status and is not eligible for the full meal allowance per diem (according to the meal eligibility requirements), the traveler will receive the per diem *less* the allowance for the meal not eligible for reimbursement.

The appropriate Method I rates in [Schedule 2](#) (*\$5 for breakfast and \$12 for dinner*) must be used to make the adjustment for the unreimbursed meal. Likewise, if the traveler is entitled to an *additional* dinner or breakfast that is not part of the per diem, the same Schedule 2 rates must be used.

The total payment to the traveler will be the total number of full meal per diems allowed and, if necessary, an adjustment (plus or minus) for meals (see examples below).

Documentation Requirements

Travel expenses must be documented on the Travel Payment Request Form or an equivalent form developed by the campus.

Receipts

Use of receipts to document meal and lodging expenses is not required when using Method I.

Schedules of Rates

[Schedule 2](#) "Maximum Amounts Allowed for Breakfast and Dinner" lists allowances used for breakfast and dinner. No reimbursement is made for lunch.

[Schedule 3](#) "Per Diem Allowances within the United States" lists the per diem rates within New York State and other locations within the U.S.

Method I Examples

Example 1

A traveler leaves Albany on Monday at 6:00 a.m. to go to Buffalo and returns home Wednesday at 5:30 p.m. The traveler is eligible for 2 full meal per diems (\$40/each – see [Schedule 3](#)) and a breakfast. For this example, the traveler will be reimbursed the following:

Per diem (2 @ \$40) \$80.00

Plus, breakfast on Wednesday \$ 5.00 (see [Schedule 2](#), Method I rates)

Total reimbursement \$85.00

Example 2

A traveler leaves Buffalo on Monday at 8:00 p.m. to go to Chicago, IL and returns to Buffalo by 6:00 p.m. on Wednesday. Because the traveler is in overnight travel status for 2 nights, he is allowed 2 per diems (\$50/each – see [Schedule 3](#)).

Based on [meal eligibility](#), the traveler is entitled to one meal allowance on Tuesday, and one meal allowance on Wednesday, minus an adjustment for Wednesday's dinner. Because he is returning before 7:00 p.m., the traveler is not eligible for dinner on Wednesday.

Total payment is adjusted, and the traveler receives the following reimbursement:

Per Diem (2 @ \$50) \$100.00

Less dinner on Wednesday \$ 12.00 (see [Schedule 2](#), Method I rates)

Total reimbursement \$ 88.00

Method II (Receipted Lodging)

Eligibility Requirements

To be eligible for Method II rates, these two criteria must be met:

- the traveler must be in overnight status, *and*
- *the traveler must save and submit valid receipts for lodging expenses.*

Documentation Requirements

Use of receipts to document lodging expenses is required. When a traveler is in overnight travel status, lodging will be reimbursed at the actual cost, up to the maximum federal allowance (see the [GSA Web site](#)).

Meal receipts are not required for meal reimbursements. All meals associated with overnight travel will be reimbursed at the federal per diem rate for the area of assignment.

Travel Payment Request Form

Travel expenses must be documented on the [Travel Payment Request Form](#) or an equivalent form developed by the operating location.

Full Meal Allowance

To be allowed a *full* meal per diem, these two criteria must be met:

- the traveler must be eligible for both a breakfast and dinner as described in [Meal Eligibility](#), *and*
- the traveler must be in overnight status.

When the traveler is in overnight travel status but is not entitled to the full meal per diem because of the meal eligibility requirements, the traveler will receive the amount for the meal that is not part of the per diem (i.e., breakfast or dinner). These rates are provided in [Schedule 2](#), in the section "Method II (Receipted Lodging) or Non-overnight Receipted Meal Expenses." Also, see examples in the example section.

Federal Per Diem Rates

The RF uses the U.S. General Services Administration (GSA) per diem rates to establish maximum reimbursement except for travel to Alaska, Hawaii, and Puerto Rico. These rates

- differ from state to state and city to city (destination determines a traveler's reimbursement rate).
- include all applicable taxes for meals and [incidental expenses](#), such as tips to hotel maids and bellhops.
- excludes taxes for lodging
- are updated and provided online by [GSA](#)

Any amounts over the federal per diem rates must be approved by the operations manager or designee and must be documented as to why the rate is over the maximum. See Example 1 below.

Rates for Alaska, Hawaii and Puerto Rico are established by the Department of Defense. [Official DoD Per Diem Rates](#) are available online from the Defense Technical Information Center, but can also be accessed from the [GSA web site](#). These rates are subject to change monthly.

Method II Examples

Example 1

A traveler goes to a conference in Boston. The conference is being held in a hotel with a rate of \$285 per night. The maximum lodging per diem for Boston is \$273. The over-the-maximum can be justified, because the traveler, staying at a different hotel, would have incurred additional transportation expenses to and from the conference.

(Note: This example uses 2019 GSA rates.)

Example 2

A traveler leaves Binghamton on Sunday at 4:00 p.m. and travels to NYC. The traveler returns to Binghamton at 9:00 p.m. on Wednesday.

Lodging

The traveler stayed in Queens where the maximum lodging amount is \$253 per night.

Meal Allowances

The traveler is entitled to 3 full meal per diems and a dinner on Wednesday night (returned home after 7:00 p.m.). Queens is a \$76 per diem location.

(Note: This example uses 2019 GSA rates.)

For this example, the traveler will be reimbursed the following:

Three nights lodging @ \$253 = \$759.00

Three full per diems @ \$76 = \$228.00

Plus, dinner on Wednesday @ \$61.00

Total = \$1,048.00

Non-overnight Meal Payments

Payments to Research Foundation employees for non-overnight meal expenses, including allowances and reimbursements, for meal expenses incurred during one-day, non-overnight travel are taxable income and the amount is reported to employees on an IRS Form W-2 "Wage and Tax Statement." Allowances and reimbursements must:

- be included in the employee's paycheck as gross income with appropriate taxes withheld
- be reported on the employee's Wage and Tax Statement, and
- related fringe benefits must be charged to the account from which the employee is paid

Advances are not permitted for non-overnight meal expenses.

Meal expenses incurred by an RF employee in conjunction with a business meeting are treated by the IRS as miscellaneous business expenses. Reimbursements for such expenses, when substantiated, are not included in the employee's gross income, and are not subject to IRS

reporting, taxation, and withholding requirements.

Required Form

The Taxable Meal Payment Request and Authorization Form ([word](#)) ([pdf](#)) must be used to record non-overnight meal expenses.

Approvals

The employee must complete and sign the form to indicate the expenses incurred. The operations manager or designee must review and sign the form to indicate approval of payment for the expenses.

Deadline

The form must be completed and submitted for review and approval to the office at the operating location that is responsible for handling travel matters within a reasonable period of time following the conclusion of the trip.

Responsibilities

Operating Locations

The Research Foundation operations manager or designee is responsible for ensuring that:

- employees complete the Taxable Meal Payment Request and Authorization Form ([word](#)) ([pdf](#)) and submit the form to the appropriate office within a reasonable period of time;
- the Taxable Meal Payment Request and Authorization Form is reviewed and signed to indicate approval for reimbursement of expenses;
- employees are informed that payments for non-overnight meal expenses will be included in their pay checks as income (and therefore will be taxed); and
- payments for meal expenses are included in employees' paychecks and are appropriately documented.

Central Office

The director of Human Resources and Administration is responsible for:

- Ensuring that payments for non-overnight meal expenses are appropriately documented and included in employees' paychecks for operating locations that do not input payroll information.

Non-overnight Meal Payments Procedures

Purpose

This section describes the Research Foundation policies for reimbursement of meal expenses incurred during one-day, non-overnight travel.

Reimbursement

When the traveler is in travel status for less than a full day and incurs no lodging charges, reimbursement for breakfast and dinner will be made in accordance with the eligibility

requirements described in Lodging and Meal Expenses, using the rates as listed in [Travel Schedule 2](#).

Taxable Income

The Internal Revenue Service (IRS) considers reimbursements paid to a person for meal expenses incurred during one-day, non-overnight travel as taxable income.

Payments to RF employees for non-overnight meal expenses must be included in the employee's paycheck as gross income and reported on the employee's Wage and Tax Statement, IRS Form W-2. In addition, taxes must be withheld, and fringe benefits must be charged to the account from which the employee is paid.

Documentation Requirements

After the end of the trip, within a reasonable time as set by individual campus policy, the following forms should be submitted to the operating location's office responsible for handling travel matters:

- The "Taxable Meal Payment Request and Authorization Form" ([Word](#)) ([PDF](#)) records non-overnight meal expenses.
- The "Travel Payment Request" form ([Word](#)) ([PDF](#)) records transportation and other expenses, if applicable.

Receipts are not required for allowances but are required for reimbursement of actual costs incurred up to the amount listed in [Travel Schedule 2](#).

Reimbursement Procedures for RF Employees

When an employee travels on the RF account to which he or she is appointed, the "Taxable Meal Payment Request and Authorization Form" ([Word](#)) ([PDF](#)) should be forwarded from the operating location's travel office to the operating location's payroll office. Payment for non-overnight meals will be included in the employee's biweekly paycheck. Reimbursed non-overnight meal expenses will appear as taxable income on the employee's "Wage and Tax Statement" (IRS W-2). Refer to [Non-Overnight Meal Payment Processing](#) in the Payroll business area.

When an employee travels on an RF account other than the account to which he or she is appointed, the meal payment must be charged to the account to which the employee is appointed. A cost transfer will be performed to transfer the meal payment and applicable fringe benefit charges from the payroll categories of the appointment account to a travel category of the account on which the employee traveled. Refer to [Non-Overnight Meal Payment Processing](#) in the Payroll business area.

When an employee travels on an RF account for a location other than his or her home location, the Taxable Meal Payment Request and Authorization Form ([Word](#)) ([PDF](#)), and the Travel Payment Request Form ([Word](#)) ([PDF](#)) if applicable, must be submitted to, reviewed by, and approved by the travel office at the location other than the home location. After the forms are processed, the travel office will issue a vendor check for the transportation and miscellaneous expenses. For the meal payment, the employee must be temporarily appointed

to the payroll of the other location as an hourly employee in order to include the adjustment amount in the employee's paycheck. Refer to [Non-Overnight Meal Payment Processing](#) in the Payroll business area.

Non-RF Employees

The following types of nonemployees may travel on RF business and request reimbursement for meal expenses incurred during non-overnight travel:

- Independent contractors
- SUNY employees

Taxable income reported to the IRS is dependent on the type of nonemployee, as described in this table:

Independent Contractors	SUNY Employees
<p>All payments (both for services and for non-overnight meal reimbursement) must be made through the accounts payable process using the same expenditure type as all other payments to the contractor. Payments should not be made from the travel budget categories. Payments for non-overnight meal expenses are taxable and must be reported to the IRS and to the contractor on IRS Form 1099-MISC, "Statement for Recipients of Miscellaneous Income."</p> <p>All non-overnight meal payments are taxable, whether included in the contractor's fee or billed separately from the fee. The RF will not report on the 1099 other travel expenses, such as lodging and transportation, <i>if the contractor substantiates (provides receipts and documentation) the expenses.</i></p>	<p>A SUNY employee who travels on RF business performs a service as an employee of SUNY. Therefore, a SUNY campus may:</p> <ul style="list-style-type: none"> • choose to reimburse its employee for non-overnight meal expenses and thus take responsibility for the employee's W-2s and related withholding (see Taxable Income, above). • receive RF reimbursement for the cost of the employee's non-overnight meals by submitting an invoice to the RF for the charges (using a Travel expenditure type); the RF will issue a vendor check to SUNY.

Reimbursement Rates

Travel Schedule 1 - IRS Mileage Reimbursement Rates

For the most current IRS Mileage reimbursable rates applicable to the RF travel, please visit [Internal Revenue Service \(IRS\)](#).

Travel Schedule 2 - Maximum Amounts Allowed for Breakfast and Dinner

Method II (Receipted Lodging) or Non-overnight Receipted Meal Expenses

The following table lists the allowable meal expenses when using Method II (Receipted Lodging) or *Non-overnight Receipted Meal Expenses*. *

If the meal rate listed in the GSA** federal rates is . . .	The amount allowed for breakfast is . . .	The amount allowed for dinner is . . .
\$79	\$16	\$63
\$74	\$15	\$59
\$69	\$14	\$55
\$64	\$13	\$51
\$59	\$12	\$47

Method I (When Lodging is Without Receipt) or Non-overnight Meal Payment Allowances

The following table lists the allowable meal expenses when using Method I (Lodging without Receipt) or Non-overnight Meal Payment Allowances. *

Location	Breakfast	Dinner
All locations	\$5	\$12

* These rates include tax and gratuities.

** GSA = [U.S. Government Services Administration](#), which has oversight of per diem travel allowances for government-related travel.

Travel Schedule 3 - Method I Per Diem Allowances within the United States

Location	Method I** (Unreceipted)
New York City and surrounding counties of Nassau, Suffolk, Rockland, and Westchester	\$50.00
Cities of Albany, Binghamton, Buffalo, Rochester, Syracuse and their surrounding metropolitan areas (any city, town, or village within 15 miles of these cities)	\$40.00
All other locations within New York State	\$35.00
All other locations within the continental US	\$50.00

* See DoD rates for [Alaska](#) and [Hawaii](#)

** See [GSA Per Diem Rates](#) for Method II lodging and meal rates

Transportation

Commercial Airplane

This section describes the Research Foundation’s policy for traveling by commercial airplane, the expenses that are reimbursable, and documentation requirements for reimbursement.

Travelers are expected to use the lowest-priced available, appropriate, coach-class airfare. First class or another premium airfare may be used when no reasonable alternative is available. In compliance with the Fly America Act, all travel on federally funded projects must be on a U.S. flag air carrier. For more information, see the [Fly America Act](#).

Reimbursable Expenses

The cost of airplane tickets (including taxes) is reimbursable when the cost of the airfare is the least expensive unrestricted fare, consistent with the federal government contract rate, or lowest commercial discount rate available. For these purposes, “unrestricted airfare” is airfare which allows for cancellation or change with a penalty value that is less than the cost of the ticket. More expensive travel may be reimbursable when the least expensive accommodations would:

- require indirect or roundabout travel;
- travel during unreasonable hours;
- excessively prolonged travel;
- result in additional costs that would offset the transportation savings; or
- offer reasonably inadequate accommodations for the traveler’s medical needs

When these circumstances apply, campuses must be sure to justify and document the reason why the expense(s) are allowable.

The institution must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

Nonrefundable Airline Tickets

Typically, unused nonrefundable airline tickets or any associated cancellation fees may not be charged to a sponsored program account if a trip is cancelled. However, if the unused nonrefundable ticket may be used in the future in support of a project, then the cost of the ticket plus any associated fees, e.g., an airline transfer fee, can be charged to the sponsored project that benefits from the travel. Non-refundable costs associated with sponsored program related travel that has been cancelled due to public health emergencies such as COVID-19 may be charged to an award if those costs would have otherwise been allowable and the sponsor guidelines related to the treatment of such costs are followed. Please check with your sponsor for specific documentation requirements.

Other Non-Reimbursable Expenses

- Airline Club Memberships – reimbursement for memberships in airline and airport clubs is not permissible; however, purchase of a one-day airline or airport membership may

be reimbursed, provided there is a justifiable and substantiated business purpose for the use of the membership, such as a meeting or conference call or lengthy travel delay that necessitates use of facilities for business purposes.

- Early-bird check-in option reimbursement of fees for early bird check in or other similar service is not permissible.
- Upgrade seat charges – reimbursement for upgrade seats is not permissible unless deemed necessary, reasonable and appropriate due to special situations, such as a traveler’s medical condition. Justification must be properly documented to the campus HR office for review and then the decision communicated to the campus’ Business Office.

Frequent Flyer Programs

- Travelers may personally retain frequent flyer plan rewards that accrue from business travel; however, reimbursement is not permissible for travel expenses paid for with frequent flyer points or similar travel reward benefits (i.e., a traveler cannot be reimbursed for airline tickets purchased with non-cash frequent user points or travel rewards).

Policies regarding Insurance

- Trip cancellation insurance – reimbursement is allowed for protection against changes in travel plans (e.g., airfare refundable insurance), provided it is reasonably cost-beneficial. It is noted that non-refundable airline tickets must not be charged to a sponsored program award if a trip is canceled.
- Travel Insurance - While traveling internationally on RF business, employees and their immediate family members may be covered under the RF’s blanket international travel assistance coverage, subject to the limitations and exceptions when using the RF’s International insurance program. For additional information, refer to [International Travel section](#) and [International Travel Assistance – Administrative Guide](#).

Documentation Requirements

Travelers requesting reimbursement must show evidence that establishes proof that the trip was made. Examples of reasonable proof include the passenger's portion of the airline ticket or an e-ticket. The documentation should be attached to the travel reimbursement form. Requests for reimbursement for first class or other premium accommodations must be supported by explanatory statements and supporting documentation, if any, attached to the Travel Payment Request form or equivalent form.

The Post-Travel Procedure section of this manual describes specific requirements for processing travel payment request forms.

Automobile Use

Travelers should use the most economical means of transportation when possible and may choose the most efficient form the following options:

- Personal vehicle

- RF vehicle
- State vehicle
- Rental vehicle

Personal Vehicles

This section describes the Research Foundation (RF) policy on personal automobile use, the expenses that are reimbursable, and documentation requirements for reimbursement.

Personally, owned vehicles may be used for RF business. It is the responsibility of the operations manager or designee to ensure that additional expense is not incurred by using personally owned vehicles when other, less expensive or more efficient, transportation methods (e.g., train, plane, rental car, etc.) are appropriate and available.

Insurance

The Research Foundation carries a non-owned automobile liability insurance policy to protect the RF against claims and losses arising from injury or property damage to third parties. Additional named insureds on the RF's policy include employees, principal investigators, volunteers, and others who are working within the scope of their employment on RF business or who are conducting RF business under the direction of a principal investigator or other person authorized to act on behalf of the RF.

In the event of an accident, the underlying liability coverage on the personally owned vehicle becomes primary for the payment of any claims. If the driver of the personally owned automobile is not the owner of the vehicle, any valid and collectible automobile insurance carried by the owner becomes primary. The insurance carried by the driver of the vehicle then becomes secondary.

After all valid and collectible underlying automobile insurance coverage has been exhausted, the RF's non-owned automobile insurance policy will cover the amount of any valid claim that exceeds the coverage of the underlying policies.

The RF policy does not reimburse RF employees or project staff for damage to personal vehicles or their personal auto policy deductible.

In the event of any RF business related automobile accident, please notify RFInsurance@rfsuny.org.

Reimbursable Expenses

Reasonable and accurately recorded personal car mileage used for travel local travel and out-of-town travel is reimbursable at the allowable mileage rate established by the Internal Revenue Service (IRS). See [Standard Mileage Rates](#) established by the IRS. This can include travel from the traveler's residence or official work station (to local transportation terminals or local business sites (e.g., seminars, meetings), provided that the mileage is greater than mileage

from the traveler's home to their official station. Mileage from the traveler's home to an official work station is not reimbursable.

Mileage reimbursement includes, gas, oil, depreciation, accessories, towing, insurance costs of operating a vehicle, and repairs for any damages to the automobile. No other expense reimburse is authorized for use of personal vehicles. For example, a separate claim for gas expenses is not authorized.

The cost of tolls and parking are reimbursable for both local and out-of-town travel.

Non-reimbursable Costs

Unnecessary Additional Costs - If the operations manager or designee determines that the use of a personal vehicle was for the convenience of the traveler and that unnecessary additional costs were incurred, the maximum reimbursement will be the cost of coach travel via rental vehicle, train, plane, bus, etc., plus associated transportation costs to and from terminals, including mileage, tolls, and parking costs.

Citations/Violations Incurred While on RF Business - Fines and related towing charges for traffic violations, illegal parking, or speeding are not reimbursable and the driver is personally liable for those expenses.

Documentation Requirements

Mileage, toll charges, and parking fees must be recorded on the [Travel Payment Request Form](#) or an equivalent form. Receipts are required for expenditures over \$75 (or a lower dollar limit established by the operating location if applicable) and must be attached to the form. In addition, showing the mileage calculation from Point A to Point B should be attached (e.g., MapQuest printout).

RF Vehicles

Operating locations are responsible for authorizing the use of RF owned vehicles. Campuses must maintain a log of the date, time and purpose for using an RF vehicle.

Personal Use of RF Vehicles

Operating locations that authorize the use of RF vehicles for personal use must establish a process to track and identify, over the course of a calendar year, the following costs:

- total operating cost of vehicle (usage, maintenance and repairs),
- total business use cost, and
- total personal use cost

Operating locations must maintain adequate records or sufficient evidence to support all business use of the vehicle. Company provided vehicles are considered "listed property" by the IRS because use of the vehicle could lead to personal benefit (Refer to IRS Publication 946). The IRS requires detailed documentation for substantiation of business versus personal use as

personal use is considered taxable income to the user and the value of personal usage must be added to the payroll system and is subject to taxation and reporting on the W-2 Wage and Tax Statement. Vehicle use should be documented using the RF form: Taxable Value of Personal Use of an RF Provided Vehicle ([pdf](#)), or a similar form.

Individual Assigned to RF Vehicle

It is the responsibility of the individual assigned to the vehicle to complete the RF form: Taxable Value of Personal Use of an RF Provided Vehicle ([pdf](#)). The completed form must then be returned to the operating location office that is responsible for payroll matters no less than quarterly, but may be done on a monthly basis

Important! All information regarding the use of the vehicle for the calendar year is due by December 15. This requires an estimation of mileage for the final 15 days of the year.

State Vehicles

Some campuses and state agencies have a policy that restricts the use of state-owned motor vehicles to state business purposes. When requisitioning a state-owned motor vehicle, it must be clearly stated that the vehicle will be used for sponsored program activities and that the driver may be an RF employee, volunteer, or other non-state employee.

Rental Vehicles

Purpose

This section provides guidance on the use of rental vehicles for Research Foundation travel, the expenses that are reimbursable, New York State (NYS) tax exemption, and documentation requirements for reimbursement and tax exemption.

Appropriate Use

Rental vehicles may be used when it is in the best interests of the project or the RF. For example, renting a vehicle would be considered appropriate under the following circumstances:

- renting is the least costly alternative
- renting is the only method of transportation available
- renting will eliminate substantial delays

Insurance

Vehicles should be rented in the name of the Research Foundation. This ensures that both the RF and the traveler are properly covered by insurance and eliminates any confusion regarding liability for coverage in the event of an insurance claim.

Reimbursable Expenses

Tolls, parking fees, fuel, and the cost of renting a vehicle are reimbursable.

Non-reimbursable Costs

Insurance

The cost of Personal Accident Insurance (PAI) or Personal Effects Insurance (PEI) is not reimbursable. Complete requirements, including those for foreign travel, are provided in [Insurance Offered by Rental Agencies](#).

Citations/Violations Incurred While on RF Business

In accordance with RF policy, fines and related towing charges for traffic violations, illegal parking, or speeding are not reimbursable.

Documentation Requirements

The rental invoice and, if required by the sponsor, an explanatory statement of the rental car use must be attached to the [Travel Payment Request Form](#).

Receipts for any additional costs, such as tolls and parking, must be attached to the form for each expenditure over \$75 (or the lower dollar limit established by the operating location).

Rental Vehicles (Guidance on Insurance Coverage)

This section provides general, insurance-related guidelines that Research Foundation operating locations should follow when renting vehicles for RF business.

Definitions

The terms listed below are used in this document. (Each term below is linked to its definition in the RF glossary resource area of the RF Web Site).

- [Covered Territories](#)
- [Damage Waiver Protection](#)
- [Foreign Territories](#)
- [Long-Term Rental Agreement](#)
- [Short-Term Rental Agreement](#)

Appropriate Use

Rental vehicles must be used for business purposes or for other authorized uses.

Research Foundation Preferred Rental Car Company

The Research Foundation established a master service agreement with Enterprise Rent-A-Car, pursuant to New York State Contract #72001, PS689982/PS68983 for passenger vehicle rentals within the United States. This master agreement provides the RF with a corporate profile to ensure that RF employees are obtaining the appropriate rental vehicle insurance coverage and to ensure that the state contract rates are reserved. The Enterprise contract includes physical damage coverage (Collision Damage Waiver (CDW)/Loss Damage Waiver (LDW)) on all RF vehicle rentals made in New York State, regardless of the travel destination. Please note that this contract does not include physical damage coverage for rentals made outside New York State, and campuses must purchase additional physical damage (CDW/LDW) coverage when renting a vehicle outside NYS. In order to utilize this agreement, each campus must set up a separate billing account using the RF master agreement as a basis and obtain a specifically

assigned agency corporate code by Enterprise to facilitate campus billing requirements.

Renting the Vehicle in the Name of the RF

Vehicles should be rented in the name of the Research Foundation to ensure that the RF and the employee (driver) are properly covered.

If a corporate credit card is not available and a personal credit card is used to rent the vehicle, the rental documents must clearly show that the vehicle is rented on behalf of the Research Foundation to eliminate any confusion regarding liability for coverage in the event of an insurance claim.

Insurance Offered by Rental Agencies

Rental agencies may offer the following types of insurance for short-term vehicle rentals:

- Damage Waiver Protection
- Personal Effects Insurance
- Personal Accident Insurance
- Liability Insurance

Operating locations should follow the guidelines described below for each type of insurance.

Damage Waiver Protection

Damage waiver protection coverage, also known as loss-damage waiver (LDW) or collision damage waiver (CDW), is available and should be purchased for all short-term vehicle rentals. This cost is generally an allowable charge to the sponsored program account. Please note that insurance (damage waiver and liability protection) is now included in the Enterprise contract.

Personal Effects Insurance

Insurance for personal items is the responsibility of the individual. It is not an allowable charge against the sponsored program award and is not covered under the insurance policies of the RF. Personal items do not include sponsored program research equipment insured under the RF floater policy.

Personal Accident Insurance

This coverage is not an allowable cost because RF employees, program volunteers, and program participants are covered under Workers' Compensation Policy. Personal Accident Insurance should not be purchased upon rental of the vehicle.

Liability Insurance

It is not necessary to purchase additional liability coverage from the vehicle rental agency. Vehicles rented under short-term rental agreements are afforded primary liability coverage under the RF's hired automobile insurance policy (see [Automobile Use](#)).

What to Do When Primary Insurance Coverage is Required

Some long-term rental agreements require that the RF carry primary insurance on the rented vehicle. In such cases, the vehicles must be individually listed on the RF's owned automobile

insurance policy. This policy is subject to appropriate deductibles for comprehensive and collision coverage. The deductible must be paid by the operating location. There is a premium charge for adding vehicles to the RF's owned automobile insurance policy. For assistance, contact the Office of Compliance Services at the Research Foundation Central Office.

Claims - Reporting Accidents

To the Rental Agency:

All motor vehicle accidents must be reported immediately to the rental agency. In addition, the authorized driver is required to complete the agency's accident report form. Failure to comply with the requirements of the rental agency for reporting an accident or damage to the rental vehicle could result in the driver being held personally liable for any costs.

To the RF Central Office:

All motor vehicle accidents or damage claims must also be reported to the Office of Compliance Services by calling (518) 434-7052, or by faxing information to (518) 935-6712 or sent via email to rfinsurance@rfsuny.org.

The RF's insurance carrier reserves the right to deny coverage due to late reporting of a claim.

Travel in Foreign Territories

Insurance coverage purchased in the U.S. may not be recognized outside of the covered territories. Therefore, when traveling outside of the [covered territories](#), it is necessary to purchase the appropriate insurance from the rental agency in the country where the vehicle is rented. As a general rule, travelers should purchase all of the insurance offered by the rental agency in the foreign territory.

For the traveler's protection, the Office of Compliance Services should be notified of plans to rent a vehicle in a foreign territory and will assist in determining the amount and types of insurance that should be purchased.

Taxi and Public Transportation

Travelers may use taxis or public transportation for travel:

- between their residence or official station and the local transportation terminal
- from one transportation terminal to another transportation terminal
- between transportation terminal and lodging
- between transportation terminal and work site (at destination)
- between lodging and work site (at destination)

Travelers should use the most economical means of transportation whenever possible.

Reimbursable Expenses

Taxi

The cost incurred for the use of taxicabs is reimbursable with receipts. Without receipts, the total maximum reimbursement is \$75 each way (or a lower dollar limit established by the operating location). Tips are included in the maximum.

Public Transportation

The cost of bus or subway trips is reimbursable.

Documentation Requirements

Costs must be recorded on the [Travel Payment Request Form](#) or equivalent form.

Receipts for expenditures over \$75 (or the lower dollar limit established by the operating location) must be attached to the form. If receipts were not obtained, the number of trips and the amount(s) paid must be recorded on the form or a statement containing the information must be attached.

Train or Bus

Travel by train or bus should be by coach if the one-way distance is 200 miles or less. Rail travel in excess of 200 miles one way may be first/business class. For first/business class, chair accommodations must be used during the day and roomette accommodations may be used for overnight travel. Roomettes are economy accommodations that include a bunk and a sink.

Reimbursable Expenses

The cost of the train or bus ticket is reimbursable. The cost of tolls, parking, and mileage related to train or bus travel (e.g., travel to and from and parking at the station) is reimbursable. Refer to the [Automobile Use](#) section for more information on mileage reimbursement.

Documentation Requirements

Travel Payment Request Form

Travel expenses must be documented on the [Travel Payment Request Form](#) or an equivalent form developed by the operating location.

Ticket stubs and receipts for any additional costs, such as tolls, parking, or mileage must be attached to the [Travel Payment Request Form](#) or equivalent form to support reimbursement of each expenditure over \$75 (or the lower dollar limit established by the operating location).

Travelers using sleeping or parlor car accommodations must record the cost of the ticket on the appropriate form and must attach a justification.

Receipts

The Internal Revenue Service (IRS) requires receipts to document any transportation expenditure over \$75. This limit is per transportation transaction (e.g., the IRS would require a receipt for a single, long-term parking charge of \$80). This threshold applies to purchases using P-cards.

Operating locations can choose to use the IRS limit, or can set a lower limit. At the discretion of the operations manager or designee, reasonable expenses may be reimbursed without receipts (e.g., in situations when a receipt could not be obtained, or a receipt was lost). In such cases the traveler must provide a signed, written explanation that includes the amount requested for reimbursement, the type of expense, the date, and the reason why a receipt is not being presented.

Miscellaneous Expenses

- Telephone calls: Each campus will establish its own methods of reimbursement, documentation, and description of reasonableness for business calls and personal calls that allow the traveler reasonable contact with his or her immediate family.
- Internet usage fees: charges that are reasonable and necessary for conducting RF business are allowable with proper documentation outlining necessity.
- Baggage fees: transportation charges for authorized excess; necessary charges for transferring baggage, and reasonably necessary charges for storage of baggage relating to or as a result of the business travel are allowable.
- Laundry/dry cleaning: reimbursement is allowed after a traveler has incurred four consecutive nights of business travel; however, separate claims for laundry and dry cleaning expenses incurred in foreign areas and non-foreign areas (states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Islands, and the territories and possessions of the United States) are not allowed and are included in the per diem under the GSA.
- GPS: reimbursement for GPS service associated with a car is allowed when reasonably necessary due to business travel that includes driving in locations unfamiliar to the traveler with proper documentation.

Policies Regarding Accompanying Persons

The RF allows family members and others to accompany travelers on business travel; however, the RF will not pay expenses for the accompanying traveler except as specifically provided below:

- Dependents: Allowable when allowed by the sponsor. Written evidence documenting sponsor approval must accompany the travel payment form in all cases when such costs are claimed.
- Spouse and Companions: reimbursement or payment of travel expenses for spouses or companions accompanying the traveler is not permitted except in instances where the presence of the spouse or companion is a substantiated bona fide business purpose that will benefit the RF or SUNY, and the travel reimbursement is approved by an operations manager (OM) or designee or Officer or designee. Example of substantiated bona fide business purpose – family member(s) required to attend a business meeting, given advance assignments, or make presentation(s) at the event.

Personal Travel Combined with Business Travel

Reimbursement or payment is not permitted for expenses for personal travel combined with business travel or personal expenses incurred while in business travel status. Costs attributable to personal expenses, such as extended hotel stays or auto rentals, transportation or meal costs, or other personal incidentals that are not qualified for reimbursement under the RF policy for business travel, must not be submitted for reimbursement or, if included with business expenses, must be identified and deducted from the request for reimbursement.

Extended Travel Status

When a traveler is on an indefinite or long-term assignment (rather than traveling on a temporary assignment) and makes arrangements for accommodations at other than a hotel/motel, the OM or designee or Officer or designee must determine whether the per diem should be adjusted to an amount commensurate with the costs actually incurred. According to IRS regulations, an assignment expected to last less than one year will usually be treated as temporary; however, the traveler and the OM or designee or Officer or designee may determine that an assignment less than one year qualifies as an indefinite or long-term assignment for purposes of this policy. The OM or designee or Officer or designee must also determine whether it is in the best interest of the sponsored project or RF to change the employee's official station to the address of the destination office to which the traveler is assigned.

During an indefinite or long-term assignment reimbursement is permitted for expenses incurred when the employee travels to return home on weekends or holidays, if approved by the OM or designee or Officer or designee, provided, however, such reimbursement is limited to the amount the employee would have received had he or she remained in the field.

Independent Contractors/Consultants

This section outlines the Research Foundation policy for travel expense reimbursements to independent contractors or consultants on RF business.

Nontaxable or Taxable Income

Payments to reimburse an independent contractor for travel do not have to be reported to the Internal Revenue Service (IRS) if the contractor provides adequate documentation of the expenses to the RF. See section labeled "Adequate Documentation by Contractor."

If travel expenses are not supported by adequate documentation, the total amount of the payment is considered nonemployee compensation and must be reported to the IRS and to the contractor on IRS Form 1099-MISC, "Statement for Recipients of Miscellaneous Income." For example, if an independent contractor was given a full per diem, and did not include a lodging receipt, then it would be reportable. Refer to the [Payment Tax and Reporting Handbook](#), Section on "Independent Contractors," page 23.

All non-overnight meal payments are taxable, whether included in the contractor's fee or billed separately from the fee.

NOTE: Non-citizens that are Nonresident Aliens (NRA) for tax purposes – Taxation and reporting rules are different for those independent contractors that are nonresident aliens for tax purposes. The basic IRS rules require 30% withholding at the time of payment and reportable on IRS tax statements 1042-S. Some exceptions to tax withholdings may exist for example if the individual's country has an income tax treaty with the U.S. and the individual completes the required IRS form to claim the treaty. Refer to the Payment Tax and Reporting Handbook, Section on "NONRESIDENT ALIEN RULES – INDEPENDENT CONTRACTORS," page 26.

Adequate Documentation by Contractor

In order for an independent contractor's travel expenses to be considered nontaxable income, the following documentation must be provided:

- a record describing each element of the expenditure (amount, date, place, business relation, and purpose) made at or near the time the expense was incurred; such record is to be supported by receipts; or
- a record that describes the date, place, and business purpose of the travel; such record is allowed when per diems are used for reimbursement.

Rates for Reimbursement for Independent Contractors

When using per diem allowances, rates from the U.S. General Services Administration must be used for meals and lodging. GSA rates are provided online by the [GSA](#). Current IRS rates must be used for mileage (see [IRS Mileage Reimbursement Rates](#)). These rates are the same as the RF rates. Independent contractors may be reimbursed for reasonable and actual travel expenses that exceed RF rates, if the expenses are adequately documented and are permitted

by sponsor policy and contract provisions.

Documentation Requirements

Receipts

Receipts are required for reimbursement.

Forms

An independent contractor may use the RF's travel form or any other form that documents the travel expense. The documentation should contain the date, place, amounts, and business purpose of the trip. Locations should not use SUNY travel forms.

International Travel

Export Controls

U.S. export control and sanctions programs may affect your foreign travel. Technical data including e-documents, drawings and software may be controlled under US regulations and require permission to take to another country. This includes data on laptops and other smart devices that remain in your possession. While many of these items can be temporarily exported under the EAR license exception “Temporary exports -Tools of the Trade” (TMP) or Baggage (BAG), this needs to be confirmed and it is responsibility of the traveler to ensure that they are complying with the regulations. Violations can lead to civil or criminal penalties or seizure of the devices. Please review the materials [here](#), and contact your campus compliance or travel office if there are questions.

Sponsor Guidelines

Travelers must be familiar with and review sponsor regulations, award terms and conditions before traveling outside the United States. Sponsors may have certain programs that award funds for international research and/or training and thus different requirements for foreign travel.

Travel Warnings

The U.S. Department of State’s Bureau of Consular Affairs issues travel warnings to U.S. citizens based on relevant information, often recommending that Americans avoid travel to certain counties. Foreign nations are issued a threat level between 1 and 4 (1: Exercise normal precautions; 2: Exercise increased caution; 3: Reconsider travel; 4: Do not travel.) The countries and dates the travel warnings were issued are listed on the [Current Travel Warnings](#) Web site.

Travelers going to any country indicated by the U.S. State Department with a travel warning levels 3-4 must have advance written approval from the campus operations manager and/or designee and notification sent to the campus president, with written notice to the RF's Central Office (RFInternationalTravel@rfsuny.org), before traveling.

It is the responsibility of the traveler to check the Current Travel Warnings list before traveling, to obtain the necessary authorization, and to read and abide by the information contained in the travel warning. Travelers should also read the Department of State’s [“Tips for Traveling Abroad.”](#)

Identification Requirements for Travelers

Most international travel will require the traveler to produce a valid passport upon arrival re-entry to the U.S. Please ensure that the traveler is aware of any special requirements or any less restrictive requirements.”

International Travel Assistance

International travel for research and training has become an increasingly common activity of sponsored programs. To support this important activity, the RF’s Board of Directors authorized

the RF to provide [international travel assistance](#) coverage for all persons traveling overseas on official RF business.

Transportation

For international travel, travelers should contact the appropriate campus travel/sponsor compliance office to assure compliance with sponsor guidelines.

All air travel on federally funded projects must comply with the [Fly America Act](#).

If a traveler plans to rent a vehicle while in a foreign territory, the Office of Compliance Services should be notified beforehand by sending an email to rinsurance@rfsuny.org. Refer to the "Travel in Foreign Territories" section in Insurance [Offered by Rental Agencies](#).

Meals, Lodging and Incidental Expenses

Travel costs must comply with OMB requirements, specific sponsor regulations, and must be in accordance with all [export control regulations](#) and RF travel policies.

Payment for foreign travel is calculated using [Method I](#). No receipts are required for lodging or meals. The rates are per diem allowances including meals, lodging, and [incidental expenses](#).

When sponsors allow foreign travel but do not provide a schedule of allowance, the U.S. State Department’s [Maximum Travel Per Diem Allowances for Foreign Areas](#) must be used. The rates for Alaska, Hawaii, and Puerto Rico are established by the Department of Defense in [Official DoD Per Diem Rates](#). Both sites (DoS and DoD) can be accessed from the General Services Administration (GSA) Travel Management Policy Division's page [Per Diem Rates](#). These rates are subject to change monthly.

The eligibility for meals is the same as for domestic travel (see [Meal Eligibility](#)).

There may be circumstances which allow for adjustments to be made to the meals and incidental expenses (M&IE) portion of the per diem, campuses may choose one of these options:

Adjust the Per Diem Rate by These Percentages	
Using the New York State Policy	Using Federal Policy
20% for breakfast 80% for dinner	15% for breakfast 25% for lunch 40% for dinner 20% for incidentals Note: These breakdowns are provided in "Allocation of M&IE Rates to be Used in Making Deductions from the M&IE Allowance," Appendix B to Chapter 301 of the Federal Travel Regulations (FTR). The GSA provides the text of the FTR on their web site.

Examples of circumstances that would cause an adjustment to the per diem rate include the following circumstances:

- The traveler is not entitled to a specific meal because the meal is provided by another source.

- The timing of the travel allows or disallows a specific meal, as described in [Meal Eligibility](#). (See examples under [Method I](#).)

Canada

Some sponsors consider Canadian travel to be domestic travel while others consider it foreign travel. Travelers should check sponsor guidelines to determine how their sponsor classifies Canadian travel and categorize it accordingly for payment purposes. Even when travel to Canada is considered domestic by the sponsor, travelers should claim foreign rates for payment unless the award instrument or sponsor regulation provides otherwise.

Definitions

Travel Status: When an employee, SUNY employee, or contractor is traveling for official RF business at a distance greater than 35 miles from both his or her designated official station and place of residence.

Overnight Travel Status: When an employee is on travel for official RF business, he/she is in overnight travel status only on those days when the employee stays overnight at the travel destination and does not return home or to his/her official station.

Principal Investigator: Individual who is responsible for assuring that the terms of the award are met, and the policies of the campus are followed.

Contacts

For questions on the RF travel policies and procedures described in the Travel Policy, contact the operating location office responsible for travel reimbursement.

If additional assistance is needed, contact the Finance Office by:

- Phone: (518) 434-7050
- Email: RFTravel@rfsuny.org

Appendix A – Fly America Act

Purpose

This section describes the [Fly America Act](#) (FAA), and the federal requirements applicable to air travel/transportation under a sponsored project.

Background

Except in limited circumstances the federal government requires that US-flag air carriers be used when transport is related to a federally sponsored project.

Applicability

The FAA requires that US-flag air carrier service be used to transport personnel and property when the costs are charged directly to a sponsored project. This includes air transportation to, from, between, and within a country other than the US when US-flag air carriers are available even if:

- comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier.
- foreign-flag air carrier service is preferred by or is more convenient for the traveler.
- service by a foreign-flag air carrier can be paid for in excess foreign currency.

The standards contained in the FAA are applicable to all subrecipients.

Requirements

All travel or transportation arrangements and reimbursements must be reviewed to ensure the appropriate use of US/foreign-flag air carriers as outlined below.

Use of US-Flag Air Carriers

These requirements govern the use of a US-flag air carrier, except when the travel or transport includes the first or last leg of travel from or to the US through a foreign-flag air carrier:

- A US-flag air carrier shall be used to the destination, or in the absence of direct or through service, to the farthest interchange point on a usually traveled route.
- If a US-flag air carrier does not serve an origin or interchange point, a foreign-flag air carrier shall be used only to the nearest interchange point on a usually traveled route to connect with a US-flag air carrier.
- If a US-flag air carrier involuntarily re-routes the travel via a foreign-flag air carrier, the foreign-flag air carrier may be used notwithstanding the availability of alternative US-flag air carrier service.

Use of Foreign-Flag Air Carriers

There are certain circumstances when the use of a foreign-flag air carrier is allowable:

To and From the US

- The airport abroad is the traveler's original or destination airport and the use of US-flag air carrier service would extend the time in travel status by at least 24 hours more than travel by a foreign-flag air carrier, or:
- The airport abroad is an interchange point, and the use of US-flag air carrier service would require the traveler to wait 4 hours or more to make connections at that point, or would extend the time in a travel status by at least 6 hours more than travel by a foreign-flag air carrier.

Between Points Outside the US

Travel by a foreign-flag air carrier would eliminate two or more aircraft changes en route.

Travel by a US-flag air carrier would extend the time in a travel status by at least 6 hours more than travel by a foreign-flag air carrier, or

- The travel is not part of a trip to/from the US and use of a US-flag air carrier would extend the time in travel status by at least 6 hours more than travel by a foreign-flag air carrier.

Short Distance

- For all short distance travel, regardless of origin and destination, use of a foreign-flag air carrier is permissible if elapsed travel time is 3 hours or less and service by a US-flag air carrier would double the time.

Foreign-Flag vs. US-Flag Air Carriers

Due to various global airline alliances, it may be difficult to determine whether an airline is a foreign-flag air carrier or a US flag-air carrier. To help with that determination, the US Comptroller General issued the following guidance:

Travel under a ticket issued by a US-flag air carrier which leases space on a foreign-flag air carrier under a code-share arrangement is allowable. The ticket (or documentation for an electronic ticket) must identify the US-flag air carrier's designator code and flight number. The requirement that the ticket be issued from U.S.-flag carrier ticket stock is no longer applicable.

Sanctions

Institutions that do not comply with the FAA requirements can be subject to disallowance of costs. An automatic audit disallowance will result if an inappropriate air carrier is used, and the expense is charged to a federal account.

Appendix B – Open Skies Air Transport Agreement

This section describes the [Open Skies Air Transport Agreement](#), and the federal requirements applicable to air travel/transportation under a sponsored project.

Background

The United States and European Union (EU) published the Open Skies Air Transport Agreement in which qualifying travelers, whose travel is supported by federal funds, may travel on European Union airlines as well as U.S. Flag Air Carriers. Currently, the U.S. has Open Skies Agreements with the European Union, Norway, Iceland, Australia, Switzerland and Japan. For a complete list, please visit [Open Skies Partners](#).

Applicability

Where an open skies agreement exists, a traveler may use the foreign airline except when a “[GSA City Pair](#)” exists or the travel is funded by the U.S. Department of Defense (Open Skies agreements do not apply if travel is funded by DoD or a branch of the U.S. military). Travel funded by the [DoD](#) or by a U.S. military department must be on a U.S. flag air carrier.

When air travel is supported by federal funds, travel to the following destinations must either be on a U.S. carrier or, for specific destinations, may be on a European Union (EU) (plus Norway and Iceland), Australian, Japanese, or Swiss airline.

Documentation Requirements

If one is using a non-U.S. Carrier for federal government funded travel, it is important that the following steps are taken:

- Documentation is retained supporting the specific exception claimed including:
 - travel site data indicating the absence of U.S. based carriers
 - the specific amount of time that use of a U.S. carrier would require
 - any safety information such as State Department travel advisories that recommend that U.S. carriers not be used
 - documentation from a licensed practitioner, of any medical condition that requires use of a foreign carrier and for what reason (e.g., shorter elapsed time, wider seats, etc.)
 - screen print of GSA site showing absence of a City Pair if the Open Skies exemption is claimed

Exceptions when using Open Skies Agreements

- A U.S. flag carrier must be used when the transportation is obtained or funded by DoD or a military department.
- U.S. – Australia, U.S. – Switzerland, and U.S. – Japan Agreements: A U.S. flag carrier must be used when the transportation is between points for which there is a GSA Airline City Pair* Contract fare in effect. The City Pair Contract fare is not available to grantees, but the grantees are still required to use the U.S. flag carrier service when a City Pair Contract fare exists.

- U.S. – EU (including Iceland and Norway) Agreement: Grantees can use EU carriers even if there is a City Pair Contract fare in effect.

*City Pair Program is administered by U.S. General Services Administration and offers discounted air fares to federal government travelers. This program includes only U.S. air carrier services.

Appendix C – International Travel Assistance – Administrative Guide

For additional information, please visit the International [Travel Assistance: Administrative Guide](#) located on the external portal.

Appendix D – Travel Related Websites

Travel-Related Web Sites

Many of the following links are commercial sites. These sites are provided for information and reference and not provided as commercial endorsements by SUNY or the RF. The information is provided with the understanding that any views expressed are the personal views of the Web site authors. They do not necessarily represent the views of SUNY or the RF. Some material may be copyrighted with rights reserved by the individual authors.

Schedules

- AA.com - American Airlines
- Delta.com - Delta Air Lines
- southwest.com - Southwest Airlines
- Amtrak - train
- Greyhound - bus
- OAG Online - airlines and timetables

General Travel Information

- The Weather Channel
- Travelocity
- priceline.com
- infohub.com
- Yahoo Travel
- Expedia.com

Directions

- Yahoo! Maps
- MapQuest
- Mapblast

Foreign Travel

- The Currency Site - current exchange rates
- The Universal Currency ConverterTM
- Travlang
- Bureau of Consular Affairs, U.S. State Department

Federal Regulations

- Travel Management Policy Division - General Services Administration
- DTS Travel System - Defense Travel System - Program Management Office
- OMB Uniform Guidance - *Uniform Grant Guidance*
- Office of the State Comptroller - Travel Manual

Appendix E – Travel Forms/Other

[Taxable Meal Payment Request and Authorization Form \(PDF\)](#)

[Taxable Meal Payment Request and Authorization Form \(WORD\)](#)

[Travel Payment Request \(PDF\)](#)

[Travel Payment Request \(WORD\)](#)

[Pre-Travel Checklist](#)

[Post-Travel Checklist](#)