SKIDMORE COLLEGE
TRAVEL AND ENTERTAINMENT POLICIES

PURPOSE

These policies are intended as a guide to reimburse individuals for College-related travel and entertainment expenses. The responsibility to observe the guidelines rests both with the traveler and the supervisor or cost center owner of the account charged who certifies conformance to these guidelines by approving the expenditure(s) within Oracle Cloud. This policy applies to anyone who incurs travel or entertainment expenses paid by Skidmore College, regardless of the source of funds. The College will reimburse for reasonable travel, meals, lodging and out-of-pocket expenses incurred in the transaction of College business. This document outlines policies and procedures in general terms to allow reasonable discretion for travelers. Departments may implement more restrictive policies and procedures that departmental personnel should adhere to. The policy is not expected to cover every possible situation. Federally funded awards may have additional requirements.

RESPONSIBILITY

These policies and procedures are also necessary to comply with Federal tax law and third party sponsoring agency regulations. They will ensure consistent and fair treatment between departments throughout the College and the uniform reporting of financial results. In general, the quality of travel, accommodations, entertainment and related expenses should be governed by what is reasonable and appropriate to the purpose involved. The College respects the personal integrity and discretion of each member of its faculty and staff and reviews expenses accordingly. Skidmore's travel meets the IRS definition of an "accountable plan." As a result, travel reimbursements do not have to be reported as income to the traveler. Under the accountable plan, travel advances and reimbursement of expenses must meet three requirements:

- They must have paid or incurred reimbursable expenses while performing services as your employees.
- Travelers must provide a statement substantiating the amount, time, use and business purpose of expenses within a reasonable amount of time (not to exceed 60 days) after the expenses are incurred. Detailed receipts must be provided.
- Employees must return any advance amounts in excess of substantiated expenses within a reasonable period of time (not to exceed 60 days).

If an employee does not substantiate expenses and/or return any excess advance within a reasonable period of time (60 days), this amount must be treated as if it were paid under a non-accountable plan and must be treated as salary, subject to withholding, on the employee's Form W-2.

In order for business travel expense reimbursements to remain tax-free to the employee, the policies and procedures that follow must be adhered to.

SALES TAX AND THE SKIDMORE COLLEGE BUSINESS MASTERCARD OR VISA CARD

Skidmore College is a tax exempt organization. If paying with a personal check or personal credit/debit card, vendors may charge sales tax. Skidmore offers a Business MasterCard and Visa Card to eligible employees that travel on behalf of the College and will not reimburse sales tax to employees for sales tax paid to local vendors. This includes restaurants, department stores and Enterprise rentals.

The Skidmore College Business MasterCard and Visa Card and the College tax exempt certificate should suffice for vendors to honor the College tax exempt status. Tax exempt certificates are available on the Financial Services web page or in the Accounts Payable office. Many departments also have a supply of the certificates as well.

For additional information about the Skidmore College Business Visa Card, please visit the Financial Services home page: https://www.skidmore.edu/financial_services/index.php

I. SKIDMORE COLLEGE TRAVEL POLICY

MODES OF TRAVEL

The most cost effective mode of travel should be used based on itinerary

- **Air Travel**

  - Appropriate for travel beyond a 200-mile radius from campus
  - Please use the most cost effective airline. Coach travel only (otherwise individual covers incremental cost)
  - Personal excess baggage charges, flight insurance, etc. are not reimbursed
  - The College is not responsible for costs associated with lost luggage (in extenuating circumstances, please discuss with your Supervisor or Chair)
  - Credit card bill is mandatory for airline ticket reimbursement prior to trip

- **Personal Automobile**

  When employees use their own vehicle on authorized College business, it is their personal insurance policy that is primary coverage for liability and physical damage coverage. It is important that the individual have adequate coverage, as Skidmore's insurance provides non-ownership liability for exposure to the College only (this means the insurance covers only the College in the event of a lawsuit).

  - Appropriate for travel within a 200-mile radius of campus
  - Reimbursed at standard mileage rate for business purposes (see link below):

  The standard mileage rate is adjusted annually based on IRS guidelines:
  https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2024-mileage-rate-increases-to-67-cents-a-mile-up-1-point-5-cents-from-2023

  - Maximum reimbursement for mileage is 400 miles round trip
  - Tolls and parking fees reimbursed at actual cost
  - Gas, oil, repairs, maintenance, fines, etc. are not reimbursed
  - The College will reimburse personal insurance deductible for damages sustained while on business when employee is not at fault (police report required)

  For more information on the IRS standard mileage rates:
  https://www.irs.gov/tax-professionals/standard-mileage-rates

- **Automobile Rental**

  The College's insurance provides for both liability and physical damage for employees who rent vehicles while on authorized College business. The coverage extends for car rentals in the US, Canada, Puerto Rico and US territories (therefore please waive the rental agency's insurance coverage). For vehicles rented in another country - the College's international policy covers liability only, and therefore, you must secure physical damage coverage from the rental agency. If any rental vehicle will be in your custody for a period in excess of 30 days, please notify Risk Management. Employee's personal belongings, while within the vehicle, are not covered by College insurance unless the vehicle is no more than 1,000 feet from campus (certain insurance limits apply). If a loss or damage occurs to your personal property outside of this radius, please submit the loss directly to your homeowners/renters insurance.

· Local rental appropriate only when cost effective
· Arrangements to be made through Enterprise for local car rental
· Luxury vehicles not allowed
· Collision damage coverage is not reimbursed
· Return car with full gas tank. Refueling charges by the rental agency are not normally reimbursed

· **Train Travel**

· Encouraged when cost effective, especially to New York City
· Recommend arrangements to be made through Skidmore travel website
· Coach travel only (otherwise individual covers incremental cost)

LODGING, MEALS, AND INCIDENTALS

· **Lodging**

- Recommend arrangements to be made through Skidmore Travel website
- Lodging costs should be kept to a minimum
- Cost up to $150 per night (cost up to $300 in High Cost Areas)
- Conference rates are reimbursable
- Staying with friends or family is encouraged (appropriate gift is reimbursed, up to $50)

· **Sales Tax Exemption (hotel rooms)**

· Exempt from sales tax in New York, Florida, Kentucky, Massachusetts, New Jersey, the city of San Francisco, Virginia, and Vermont
· Obtain appropriate forms from Purchasing or the Accounts Payable office *(or their web page, password protected)*
· Some states accept NYS exemption; check with vendor

· **Meals, Alcoholic Beverages and Incidentals**

· Actual cost of meals and incidentals up to an average of $60 per full day is reimbursed
· For partial days, allowance is $10 breakfast, $15 lunch, $30 dinner, $5 incidentals
· For High Cost Areas an additional $20 per day is reimbursable
· If conference fees include meals, daily allowance is reduced accordingly (see above)
· Entertainment expenses (meals for guests) should be reported separately

The general College policy is not to reimburse for alcoholic beverages. If incurred, payments for alcoholic beverages should be billed separately and paid for by the employee directly and are not eligible for reimbursement. An exception is allowed only in special circumstances for certain donor, advancement, recruitment, visiting artists/lecturers, visiting external reviewers, and similar purposes, determined in advance by the Cabinet member responsible for approving the expense.

Note: if the cost exceeds the above guidelines - Director or Chair must approve

· Reimbursable incidentals include such things as tips, brief phone calls home, and laundry
· Personal hygiene items, medicines, etc. are not reimbursed
· Personal entertainment (movies, games, etc.) are not reimbursed
· Childcare is not reimbursed

In an effort to promote a healthy lifestyle, we will reimburse health club fees if the hotel that you are staying at does not have a fitness room for use free of charge.

OTHER ITEMS

· Advances

· Advances must be approved by your supervisor (or in the case of faculty the cost center owner of the account charged)
· $25 dollar minimum; over $1,000 must be pre-approved by Vice President or Dean
· Request made through Oracle Cloud
· Previous advances must be cleared before new advance is issued.

· Reporting and Approval of Expenditures

· Requests for reimbursement must be made through Oracle Cloud generally within thirty days upon returning from trip but no longer than 60 days
· Receipts for all items $25 or over must be attached; receipts for all expenditures are encouraged
· An Expense Report submitted through Oracle Cloud must be approved by your supervisor (or in the case of faculty the cost center owner of the account charged)

· Exceptions to the Policy

· Exceptions must be recommended by the appropriate Dean or Vice President (in such cases, please submit written explanation with Travel Expense Report), but final disbursement authority rests with the Office of Financial Services

*High Cost Areas: New York City, Boston, Newark, Philadelphia, Washington, D.C., Atlanta, Miami, Chicago, Dallas-Ft. Worth, Los Angeles, San Francisco, Seattle. This list is not all inclusive. Other cities may qualify as well.

II. SKIDMORE COLLEGE POLICY ON ENTERTAINMENT & SPECIAL GESTURES

GENERAL PURPOSE

· Reasonable expenses when interacting with external constituencies are reimbursed (trustees, donors, alumni, parents, vendors, job candidates, professional guests, etc.)
· Interactions among faculty/staff/students are not generally reimbursed

ENTERTAINMENT

· **Meals**

Expenses for local dining involving non-College personnel are reimbursable when the purpose of the meeting is to conduct College business and when it is necessary or desirable to have the meeting in conjunction with, or during a meal. This includes our guests such as speakers, visiting artist, writers etc. Reimbursement up to $50 per person. Please use the Downtown discount business cards whenever possible.

Note: if the cost exceeds the above guidelines - Director or Chair must approve

Entertainment expenses should be reasonable in relation to the nature of the function and the resulting business benefit expected to be derived from the expenditure. A list of names must be indicated on the expense report along with the purpose of the entertainment. Some examples of this type of entertainment would be for alumni functions and entertaining donors or prospective donors.

· Generally no more than 2 or 3 faculty/staff should dine off-campus with each guest
· Spouse/partner may be included if guest's spouse/partner is present

· **Entertainment of Students**

· Light refreshments for receptions, lectures, and other special events are reimbursable (Dining Services should cater such events if more economical)
· Occasional entertainment of student volunteers by Chairs/Directors as a "thank you" is reimbursable
· Occasional (at most once per semester) inexpensive entertainment (pizza, etc.) of paid student workers by Chairs/Directors as a "thank you" is reimbursable

· **Entertainment of Faculty/Staff Members**

- Entertainment of fellow faculty/staff is not normally reimbursed (prior authorization is required)
- The College will not normally pay for meals (on or off campus) for faculty/staff meetings
- Annual staff retreats are reimbursable; such events should be budgeted and charged to the appropriate account
- Individual faculty / staff / department going away parties, retirement, or holiday celebrations are not reimbursed (Campus wide retirement parties must be catered by Skidmore Dining Services)
- Other campus wide celebrations (e.g. “going away parties”) are allowed only in special circumstances, must be campus wide, must be catered by Skidmore Dining Services, and must be approved in advance by the Cabinet member responsible for approving the expense.

- Alcoholic Beverages are generally not reimbursed. The general College policy is not to reimburse for alcoholic beverages. If incurred, payments for alcoholic beverages should be billed separately and paid for by the employee directly and are not eligible for reimbursement. An exception is allowed only in special circumstances for certain donor, advancement, recruitment, visiting artists/lecturers, visiting external reviewers, and similar purposes, determined in advance by the Cabinet member responsible for approving the expense.

SPECIAL GESTURES

· **Gifts**

· Individual and /or departmental gifts for parting, retirement, thank you, holidays, etc. are not reimbursed
· A gift for the non-faculty/staff host of a gathering is reimbursable up to $50

· **Illness, Birth and Condolence Gestures**

· For employee inpatient hospital stays, please contact Human Resources and they will send an appropriate gift (approximately $35)
· For birth or adoption, the College will send an appropriate gift (approximately $35) and congratulatory card (contact Human Resources)
· In case of death of member of employee's immediate family, the College will send a memorial contribution of $25 (contact Human Resources)
· Further gestures made by individuals are not reimbursed

REPORTING AND APPROVAL OF EXPENDITURES

· Entertainment expenses should be charged to the appropriate account number
· Requests for reimbursement must be submitted and approved within Oracle Cloud
· Detailed receipts for all items $25 or over must be attached; receipts for all expenditures are encouraged
· Expense Reports within Oracle Cloud must be approved by your supervisor (or in the case of faculty the cost center owner of the account charged)

EXCEPTIONS TO THE POLICY

· Exceptions must be recommended by the President or appropriate Dean or Vice President (in such cases please submit written explanation to Accounts Payable), but final disbursement authority rests with the Office of Financial Services.