


## Travel and Reimbursable Employee Expense Policy

	<b>DOCUMENT TYPE:</b>  <b>POLICY</b>	<b>EFFECTIVE DATE:</b> 07/20/2021
		<b>CREATION DATE:</b> 07/01/2016

### ORGANIZATION(S):

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> North Carolina Baptist Hospital (NCBH)<br><input checked="" type="checkbox"/> Lexington Medical Center (LMC)<br><input checked="" type="checkbox"/> Davie Medical Center (DMC)<br><input checked="" type="checkbox"/> Wilkes Medical Center (WMC)<br><input checked="" type="checkbox"/> High Point Medical Center (HPMC) | <input checked="" type="checkbox"/> Wake Forest Health Network (WFHN)<br><input checked="" type="checkbox"/> Wake Forest University Health Sciences (WFUHS)<br><input checked="" type="checkbox"/> Wake Forest University School of Medicine<br><input checked="" type="checkbox"/> NCBH Outpatient Endoscopy<br><input type="checkbox"/> Wake Forest Baptist Imaging, LLC (WFBI) |
|---|---|

### PURPOSE

The purpose of this policy is to ensure a clear and consistent understanding of the Wake Forest Baptist Medical Center (WFBMC) policy for employee reimbursable business-related travel, and business expenses.

### SCOPE

This policy applies to all faculty, staff (non-faculty employees), students, residents and fellows employed by WFBMC or a subsidiary, as well as to non-employees (collectively referred to herein as "faculty and staff") traveling on official WFBMC business or traveling on personal business related to institutional responsibilities, even if externally funded.

### DEFINITIONS

- A. **Policy:** A statement of principle that is developed for the purpose of guiding decisions and activities related to governance, administration, or management of care, treatment, services or other activities. A policy may help to ensure compliance with applicable laws and regulations, promote one or more missions, contain guidelines for governance, and set parameters within which faculty, staff, students, visitors, and others are expected to operate.
- B. **WFBH:** Wake Forest Baptist Health (WFBH) is a health system that includes Wake Forest Baptist Medical Center and all affiliated organizations including Wake Forest University Health Sciences (WFUHS), North Carolina Baptist Hospital (NCBH), Lexington Medical Center (LMC), Davie Medical Center (DMC), Wilkes Medical Center (WMC), High Point Medical Center (HPMC), Wake Forest Baptist Imaging, LLC (WFBI), NCBH Outpatient Endoscopy, Wake Forest Health Network (WFHN), and Premier Surgery Center.
- C. **Travel:** A business event requiring transportation, overnight lodging and meals
- D. **Local Travel:** Travel within the general geographic vicinity of WFBMC and its affiliates
- E. **Employee Reimbursable Business Expenses:** Business related expenses for which an employee has paid from their personal funds.

### POLICY GUIDELINES

## Travel and Reimbursable Employee Expense Policy

### A. Department leaders

1. Department leaders will be responsible for ensuring the faculty and staff is aware of and will abide by WFBMC policy.
2. The ultimate responsibility for the review and approval of transactions lies with the departments.

### B. Employees Seeking Reimbursement

1. Employees are responsible for:
  - a. Reading and understanding this policy.
  - b. Securing pre-approval to travel, even if externally funded.
  - c. Spending funds prudently and complying with the travel policy as described.
  - d. Submitting all required documentation and receipts within 45 days of travel completion.
  - e. Consulting with department leaders to gain any necessary guidance before an expense is incurred.

### C. Authorized Approvers

1. Authorized approvers are responsible for verifying that expenses submitted for payment or reimbursement:
  - a. The traveler was pre-approved to travel to the event, even if externally funded.
  - b. Will be/were incurred while conducting official, pre-approved WFBMC business or personal business related to the individual's institutional responsibilities.
  - c. That the information contained in expense reports is accurate.
  - d. Those expenses meet sponsor guidelines and/or donor terms.
  - e. Those expenses are charged to the proper accounts.
  - f. Approval indicates that steps above have been completed

### D. Office of Sponsored Programs (OSP)

1. OSP is responsible for reviewing expenses charged to grant chart fields as an additional compliance check for specific grant requirements. If an error is found by OSP on a grant, OSP will notify the department and the error should be corrected with 30 days or at a minimum in accordance with the cost transfer policy.

### E. Office of Faculty Affairs

1. Faculty Affairs is responsible for reviewing and approving all faculty foreign travel. Authorized approvers must ensure routing to this office prior to final submission for approval.

## **F. Accounts Payable (AP)**

1. AP Financial Services is responsible for reimbursement of faculty and staff in a manner fully compliant with this policy.
2. AP upon receipt of the completed expense report will verify that it has been approved by the appropriate workflow. AP will verify that all required documentation has been attached. If an expense report does not include all required approvals and documentation, it will be returned to the department for revision. AP will, at its discretion, review expenses for reasonableness and compliance with policies and guidelines. If the expense report contains a charge that is not allowable, it will be returned to the department for revision. AP reserves the right to seek additional information when deemed necessary, and report any policy violations to department leaders and internal audit.

## **G. WFBMC**

1. WFBMC policies and practices will ensure compliance with external regulations, including tax regulations under the Internal Revenue Code, federal cost principals under Uniform Guidance, and donor and sponsor guidelines.

## **H. Travel and Employee Business Expense**

Below are applicable to the following faculty and staff who are preapproved to travel for business purposes:

See Exhibit A for Account Numbers

### **1. Airfare**

- a. All WFBMC faculty and staff traveling on WFBMC business are expected to purchase the lowest cost airfare available at the time of booking. Frequent flyer programs should not influence travelers to select a flight that is not the lowest priced fare.
- b. Domestic Air Travel –Travelers are expected to purchase the lowest priced, Coach Class airfare available at the time of booking.
- c. International Air Travel
  - i. US flagship is required for federal international travel
  - ii. Flight time-Less than 6 hours - When a non-stop flight (or all legs of a multi-stop itinerary) is six (6) hours or less, travelers must purchase the lowest priced, Coach Class airfare available at the time of booking.
  - iii. Flight Time-More than 6 hours - When a non-stop flight (or all legs of a multi-stop itinerary) is more than six (6) hours, travelers may purchase the lowest priced, Business Class airfare available at the time of booking, if funds are available and approved by the department Chair or VP.
- d. International travelers should refer to the Pre-Departure Process guidelines provided by the Office of Global Health prior to their travel. These guidelines are shown in Exhibit C and provide specifics on the:
  - i. Requirements and Travel Warnings from the US Department of State  
<http://www.state.gov/travel>

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- ii. Yellow Book of Traveler's Health from the CDC  
<http://wwwnc.cdc.gov/travel/page/yellowbook-home-2014>
  - iii. Immunization and Travel Safety tips from the Travel Clinic
  - iv. Registering for Smart Traveler Enrollment Program (STEP)  
[http://travel.state.gov/travel/tips/registration/registration\\_4789.html](http://travel.state.gov/travel/tips/registration/registration_4789.html)
  - v. Enrolling in the WFBMC Travel Insurance Policy through the ACE Executive Assistance Services at [WWW.AceTravelApp.COM](http://WWW.AceTravelApp.COM)
  - vi. Insurance requirements for travel to the list of excluded countries and jurisdictions.
- e. Memberships in airline clubs, lounges, costs of upgrades and other related expenses are not reimbursable.
- f. Personnel Aboard Same Aircraft – In order to ensure the continuity of WFBMC operations in the event of an airline accident, no more than one-half of the employees from the same department should travel together on the same flight. No faculty, departmental administrative and leadership staff shall fly with more than 3 direct reports on the same flight.

## 2. Airline Fees

- a. **Trip Cancellations and Change Fees**-If a trip has been cancelled or changed due to valid business or health reasons, it is the responsibility of faculty and staff to contact the travel agent or airline for a refund or to change reservations. Traveler must report to approver if any refunds were granted.
- b. **Baggage Fees**-Baggage fees may be reimbursed if there is a valid business need or an approved trip that spans more than (48) hours. In all cases the traveler is responsible for providing the relevant WFBMC business rationale. Carry-on luggage is encouraged.

## 3. Other Transportation

- a. Ground transportation may be reimbursed if there is a valid business need. The most economical mode of transportation should be used (i.e. Uber/Lyft/Shuttle/Tax, Tolls, etc.).
- b. Tips for ground transportation services above 15% are the responsibility of the traveler.

## 4. Car Rental

- a. Mid-size rental cars may be reimbursed if less expensive than other forms of ground transportation or multiple travelers are traveling together.
  - i. The institution provides blanket liability and collision insurance through the WFBMC insurance policies. Only when the traveler is in a foreign country, may the purchase of additional insurance coverage be reimbursed.
  - ii. Domestic insurance coverage costs, lost damage waiver fees, XM Radio fees and other upgrades will not be reimbursed.
  - iii. Fines incurred due to parking, speeding or other violations of the law will not be reimbursed.
  - iv. Travelers are to decline all fuel options offered by the rental company and are to return the vehicle with a full tank of gasoline.

## 5. Overnight Business Mileage

- a. The use of a personal vehicle utilized in place of air travel may be reimbursed. Reimbursement is limited to the cost of the lowest available coach airfare rate to the same destination at the time of travel pre-approval. Reimbursement at IRS standard mileage rates will apply if applicable.

## 6. Hotel (Lodging)

- a. Lodging may be reimbursed based upon the actual cost of accommodations. Travelers are expected to purchase reasonably priced accommodations.

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### 7. Travel Meals

- a. The actual cost of meals, including taxes and tips while on WFBMC business is reimbursable. Travelers should select restaurants which are reasonably priced for the locality. Maximum tip amount is 20% of total amount of bill (pre-tax). Detailed receipts are required for all meals regardless of the amount. WFBMC will not reimburse travelers for snacks or beverages purchased in addition to regular meals.
- b. If a meal is provided by a conference as part of the conference fees and a traveler elects to purchase a meal independent of the conference, such meals will be considered a personal expense and will not be reimbursed.
- c. Alcohol will not be allowed for Overnight Travel. Alcohol cannot be reimbursed from federal grants or contracts.

### 8. Travel Meals – Breakfast

- a. Breakfast will be allowed when the traveler is out of town the night before or when the incurred travel begins earlier than a normal breakfast.

### 9. Travel Meals – Lunch

- a. Lunch will be reimbursed provided that the trip begins before the lunch hour.

### 10. Travel – Dinner

- a. Dinner reimbursement will be made when the trip begins before the dinner hour or when the traveler does not return home until after the normal dinner hour.

### 11. Conference - Registration Fees – Travel

- a. Conference registration fees will be reimbursed at actual costs.

### 12. Other Incidentals

- a. Unspecified expenses such as parking, hotel internet fees, etc., that are necessary for business travel shall be reimbursed at actual costs.

### 13. Travel Non-Allowable

- a. Non-allowable travel costs include entertainment costs incurred while travelling. Alcohol is not reimbursable for overnight travel. Non-allowable may be reimbursed only if charged to an institutional account and approved by an authorized approver.

**14. Same Day Mileage**

- a. Cost of the use of personal vehicles may be reimbursed when used for WFBMC business. This applies to work related meetings/conferences in and out of town.
- b. Reimbursement will be made at the IRS standard rates that apply at time of travel.
- c. The shortest distance from work or home to the meeting site will be reimbursed.
- d. Trips less than 30 miles, one way, between WFBMC entities and affiliates are not eligible for reimbursement, unless otherwise approved by a VP or above. (An approval form can be requested from the AP Travel Group for these exceptions).
- e. Drivers are to deduct the mileage of their normal daily commute if driving from their home to the meeting site or driving from the meeting site to their home.
- f. Faculty and staff are expected to carry adequate insurance coverage for their own protection and for the protection of any passengers. WFBMC will not reimburse for collision losses that occur during business use of a personal car.
- g. Fines incurred due to parking, speeding or other violations of the law will not be reimbursed.
- h. Expense reports for personal mileage reimbursements are to be limited to 1 per month.

**15. Other Transportation**

- a. Cost of Ground transportation may be reimbursed if there is a valid business need. The most economical mode of transportation should be used (i.e. taxi, bus, Uber, tolls, etc.).
- b. Tips for ground transportation services above 15% are the responsibility of the traveler

**16. Parking**

- a. Cost of parking fees incurred through course of business may be reimbursed.

**17. Professional Development**

- a. Cost of attending training programs, conferences (registration fees), seminars, or other continuing education classes for staff may be reimbursed.

**18. License Fees**

- a. Cost of fees and charges related to the acquisition or renewal of professional certification, licensure, technical and professional continuing education may be reimbursed.

**19. Memberships and Dues**

- a. Cost of dues and fees for memberships in professional organizations and societies, professional publications/subscriptions, abstract fees, etc. may be reimbursed.

**20. Contributions/Flowers/Token Gifts**

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- a. Cost of contributions, flowers, token gifts including plaques and awards for employees or employees' immediate family may be reimbursed up to a limit of \$50.00 per person or incident. An employee's immediate family is defined as Spouse, Parent and Children only.



**21. Office Supplies/Printing/Forms**

- a. Nonspecific business-related office expenses that are not required to be purchased through the PO processes.

**22. Business Meals – Restaurant (including Recruitment) (non-travel)**

- a. Cost of meals and entertainment for recruiting and business purposes may be reimbursed.
  - i. Must provide documentation which indicates:
    - (i) Date
    - (ii) Individuals in attendance
    - (iii) Business purpose of meal
  - ii. Copy of detailed receipt with expense report
  - iii. Maximum tip amount is 20% of total amount of bill (pre-tax)
- b. Cost of meals for recruiting and business purpose may be reimbursed up to a maximum as follows:
  - i. Breakfast - \$25.00 per attendee
  - ii. Lunch - \$60.00 per attendee
  - iii. Dinner - \$135.00 per attendee

**23. Meals – Non-Allowable (including Recruitment) (non-travel)**

- a. Any alcohol purchased as part of a meal must be costed to non-allowable.

**\*\*Please see Exhibit A for the crosswalk of expenditure types and accounts \*\***

**I. General Policy Guidelines**

	<b>Category</b>
01.	Travel Pre-Approval
02.	Travel Reservations and Bookings
03.	Travel Expense Reimbursement
04.	Receipts/Documentation
05.	Cash Advances

**1. Travel Pre-Approval for Business Related Activities:**

- a. All business travel must be pre-approved. Travel must be pre-approved by the travelers' direct supervisor. The travel request must be submitted with a valid expense chart field.
- b. Expenses will not be paid or reimbursed for travel that has not been pre-approved.

**2. Travel Reservations and Booking**

- a. Travelers are required to reserve and book travel arrangements (airline tickets, lodging, car rentals) through the WFBMC designated travel agency using Concur Travel & Expense.
- b. Airfare and car rentals booked through the travel agency will be billed to the WFBMC corporate card and will not require payment by the traveler.

**3. Travel Expense Reimbursement**

- a. Travelers must, upon return from traveling, complete an expense report to receive reimbursement for business related expenses that were not paid directly to vendors by WFBMC within 45 days.

**4. Receipts /Documentation**

- a. Detailed receipts or supporting documentation for validation of Travel expenses and Employee reimbursable business expenses are required to be attached to expense reports submitted.

**5. Cash Advances**

- a. WFBMC will not make cash advances for travel. Required conference fees, meeting registration fees, hotel fees, airfare and car rental agencies may be paid by the institution in advance by submitting a Check Request. The traveler may choose to be reimbursed after the event by completing an Expense Report for reimbursement of allowable out of pocket expenses.

**J. Employee Travel and Business Expenses sourced from Sponsored Funds/Endowments**

**1. Travel sourced to Federal Funds**

- a. All travel expenses charged directly to federally sponsored projects are governed by the guidelines set forth in this policy and the cost principles of Uniform Guidance; therefore, charges must pass the following three tests:

## Travel and Reimbursable Employee Expense Policy

- i. The cost must be allowable under both the provisions of Uniform Guidance AND under the terms of the specific award AND
  - ii. The cost must be allocable; that is, the expense can be associated to a project with a high degree of accuracy AND
  - iii. The cost must be reasonable; that is, the cost reflects what a “prudent person” would pay in a like circumstance.
- b. For individuals whose travel is supported by federal funds, the Fly America Act with regards to required use of U.S. air carriers must be followed.
  - c. To comply with the reimbursed travel disclosure obligations in 42 CFR 50 Subpart F, the institution requires individuals to complete a Travel Request for third-party paid travel from for-profit outside entities. Failure to complete this requirement is a violation of the Policy on Conflict of Interest.

### **2. Sponsored Funding/Endowments**

- a. Expense charged to sponsored projects should follow the guidelines set forth in this policy, unless the funding agency imposes greater restrictions.
- b. Expenses charged to endowments must follow the specific funding agreement and comply with the stated purpose of the endowment.

### **REFERENCES**

None

### **ATTACHMENTS**

Exhibit A – Travel and Employee Business Expense

Exhibit B – Wake Forest School of Medicine Pre-Departure Process

### **REVISION DATES**

07/2016, 03/2018, 11/2020, 06/2021

# Exhibit A

OLD Concur Instance		NEW Concur Instance				
Expenditure Type Header	Expenditure Type	PeopleSoft Account	PeopleSoft to Oracle Mapping	Expenditure Type Header	Expenditure Type	Concur Oracle Account
01. Travel	01. Airfare			01. Travel Expenses	Airfare	668001
01. Travel	02. Airline Fees			01. Travel Expenses	Other Airline Fees (baggage, preferred seat, changes) Other Transportation (ex. Uber/Shuttle/taxi/Tolls, etc.)	668001
01. Travel	03. Other Transportation (taxi, bus, Uber, etc.)	62651		02. Transportation	Car Rental	668001
01. Travel	04. Car Rental	62652		01. Travel Expenses	Overnight Business Mileage	668001
01. Travel	05. Personal Car Mileage	62653		01. Travel Expenses	Hotel	668001
01. Travel	06. Lodging	62656		01. Travel Expenses	Breakfast (Individual)	668001
01. Travel	07. Travel Meals - Breakfast	62657		01. Travel Expenses	Lunch (Individual)	668001
01. Travel	08. Travel Meals - Lunch			01. Travel Expenses	Dinner (Individual)	668001
01. Travel	09. Travel Meals - Dinner			01. Travel Expenses	Conference-Registration	668001
01. Travel	10. Registration Fees - Travel			01. Travel Expenses	Other Incidentals	668001
01. Travel	11. Incidentals			01. Travel Expenses	Travel Non-Allowable	668011
01. Travel	12. Non-Allowable Costs	62655		01. Travel Expenses	Same Day Mileage	668041
02. Employee Reimbursable Business Expenses	01. Local Personal Car Mileage	62651		02. Transportation	Other Transportation (ex. Uber/Shuttle/taxi/Tolls, etc.)	668001
02. Employee Reimbursable Business Expenses	02. Other Transportation (taxi, bus, Uber, tolls, etc.)	62651		02. Transportation	Parking	668001
02. Employee Reimbursable Business Expenses	03. Local Parking Fees	62651		02. Transportation	Professional Development	670241
02. Employee Reimbursable Business Expenses	04. Staff Professional Development	66203		08. Other	License Fees	660211
02. Employee Reimbursable Business Expenses	05. Faculty/Provider Professional Development	66203		07. Fees	Membership And Dues	668091
02. Employee Reimbursable Business Expenses	06. Professional Certifications/Licenses	66251		08. Other	Contributions/Flower/Taken Gifts	670261
02. Employee Reimbursable Business Expenses	07. Professional Dues, Memberships, Publications	66101		05. Office Expenses	Office Supplies/Printing Forms	655011
02. Employee Reimbursable Business Expenses	08. Contributions/Flowers/Taken Gifts	66402		03. Meals	Business Meal- Restaurant	668021
02. Employee Reimbursable Business Expenses	09. Office Expense	66405		03. Meals	Meals Non-Allowable	670261
02. Employee Reimbursable Business Expenses	10. Local Meals - Recruitment - Breakfast	66151		03. Meals	Business Meal- Restaurant	668001
02. Employee Reimbursable Business Expenses	11. Local Meals - Recruitment - Lunch	66151		03. Meals	Meals Non-Allowable	670261
02. Employee Reimbursable Business Expenses	12. Local Meals - Recruitment - Dinner	66151		03. Meals	Business Meal- Restaurant	668001
02. Employee Reimbursable Business Expenses	13. Local Meals - Recruitment - Non-Allowable	66402		03. Meals	Meals Non-Allowable	670261
02. Employee Reimbursable Business Expenses	14. Local Meals - Business - Breakfast	66202		03. Meals	Business Meal- Restaurant	668001
02. Employee Reimbursable Business Expenses	15. Local Meals - Business - Lunch	66202		03. Meals	Meals Non-Allowable	670261
02. Employee Reimbursable Business Expenses	16. Local Meals - Business - Dinner	66202		03. Meals	Business Meal- Restaurant	668001
02. Employee Reimbursable Business Expenses	17. Local Meals - Business - Non-Allowable	66402		03. Meals	Meals Non-Allowable	670261
02. Employee Reimbursable Business Expenses	18. Local Entertainment - Business	66402		08. Other	Other Non-Allowable	668021
02. Employee Reimbursable Business Expenses	19. Local Entertainment - Recruitment	66151		08. Other	Other Non-Allowable	668021
				05. Office Expenses	Minor Office Equipment/Furnishings	655061
				08. Other	Animal Nutrition	655211
				08. Other	Laboratory Supplies	655001

**Wake Forest School of Medicine  
Office of Global Health  
Pre-Departure Process  
International Travel Guidelines**

- }] Visit the **US Department of State website** <http://www.state.gov/travel/> for a listing of current travel warnings.
- }] Visit the **US Department of State website** <http://travel.state.gov> “Learn about your destination” for country specific information such as visa requirements, safety and security, local law, travel and transportation, etc.
- }] Review **CDC Travelers’ Health (Yellow Book)** for your specific location of travel: <http://wwwnc.cdc.gov/travel/page/yellowbook-home-2014>
- }] **Travel Clinic Visit** no less than one month in advance of departure to receive timely immunizations and travel safety information. The Wake Forest Travel Clinic at 4614 Country Club Rd is an option for those services. To schedule an appointment call 716-2700 and select option #3.
- }] **Register for the Smart Traveler Enrollment Program (STEP)** [http://travel.state.gov/travel/tips/registration/registration\\_4789.html](http://travel.state.gov/travel/tips/registration/registration_4789.html) to receive the latest travel updates and information. In addition, registered travelers will receive assistance in the case of an emergency such as a lost or stolen passport while abroad, a natural disaster, etc.
- }] No less than 2 weeks in advance of trip, **register for the WFSM Travel Insurance policy** through ACE Executive Assistance Services (see attached document for direction).