

Northeast Texas Community College
EMPLOYEE TRAVEL PROCEDURES
Updated 5/21/2012

POLICY STATEMENT

State law, and most grants, requires that the commitment of college or grant funds be approved prior to funds being spent or committed to be spent – this includes expenses for the purpose of travel. The purpose of all travel must be consistent with the stated mission and goals of the college and must be within approved budgeted amounts.

The Board of Trustees will assume responsibility for debts incurred in the name of the college so long as those debts are for travel made in accordance with adopted Board policy and current administrative procedures regarding travel. The Board will not be responsible for debts incurred by persons or organizations not directly under Board control.

Persons making unauthorized travel will assume full responsibility for all such debts.

The time an employee spends as a passenger on an airplane, train, bus, or automobile outside of regular working hours is not part of hours worked unless the employee is actually working.

Procedures:

Pre-approval:

A travel request form with all necessary information should be completed by the person wishing to travel for the departmental secretary/requisitioner to input into the requisitioning system. (See Attachment A) If more than one vendor will be paid, a separate requisition should be processed for each vendor. Once the requisition has been electronically approved and a purchase order has been created, the travel arrangements and/or conference registration can be completed.

Travel Advances:

Travel advances are an exception to the rule and may be requested under the following conditions:

- The travel requires at least one night away.
- The employee is not in a financial position to pay for their meals out of their own funds.

Advances must be requested through the appropriate Vice President in writing and submitted to the Business office at least two weeks prior to travel.

Advances are limited to 80% of

- a. Meal per diem
- b. Registration fees not paid in advance
- c.

Advances will not be made for hotel, car rental, or airlines as these should be paid with the college Citi Card.

Per-Diem:

Per-diem will be paid if the travel qualifies for deductible per-diem under IRS guidelines:

“Meal expenses are deductible only if your trip is overnight or long enough that you need to stop for sleep or rest to properly perform your duties”

The College interprets this guideline as travel that exceeds 12 hours from the time of departure to the time of return.

Thirty dollars per day is allowed for meals in the following increments: breakfast- \$7, lunch- \$9, dinner- \$14. Per diem will **NOT** be allowed if the employee is attending a meeting or conference where meals are included in the conference registration fees regardless of whether the employee participated in that meal. If the employee spends more than \$30 per day or over the amount allowed for each individual meal, the overage will not be reimbursed.

Insurance:

The college vehicle insurance is a secondary insurance. If you are traveling on college business and incur insurable damage, your personal automobile insurance will be looked at first for correcting any damages and the college’s insurance will be second.

Mileage:

The reimbursed mileage rate is .40 per mile for the use of your personal vehicle for college related travel. Employees attending the same conference and who live in the same general area are encouraged to travel together whenever practical. Gasoline for rental cars should be charged on the college Citi Card. When employees elect to drive to an out-of-state meeting which may be reached by commercial airlines, they will not be reimbursed for en route meals and lodging, unless driving (including meals and lodging) results in a savings to the college.

Mileage should be calculated from the school address using an internet map program and the shortest route. If the map program cannot find the college address, use the address of CVS Pharmacy and add 6 miles (601 S. Jefferson Ave., Mt. Pleasant).

Rental Cars:

The college participates in the State of Texas rental program; contract number TX999, through Enterprise. The daily rates include all insurance for Collision and Liability Coverage. Employees should use the Enterprise software to determine the least cost alternative – mileage reimbursement or rental car using an estimated 28 miles per gallon on the rental gas mileage. This software is located at the following URL:

http://www.enterprise.com/car_rental/mileageCalculator.do

Area Travel:

Mileage will be reimbursed for trips between locations based upon the employee's regular place of work. As an example, if you normally work on the main campus, in order to be reimbursed for travel to another location, you must have begun your day at the main campus. Unless you return to the main campus prior to going home, you will only be reimbursed for the one way mileage.

An employee, whose job responsibility requires frequent local travel, may submit a monthly travel voucher for local travel only. Local travel is defined as any travel within 100 miles of the college campus. Request for reimbursement of a monthly travel voucher must include dates of travel, destinations, mileage, and purpose of travel. (See Attachment B)

Lodging:

When making lodging reservations, always ask for the State of Texas Government rate. If a Government rate is not available, actual, reasonable expenses will be reimbursed. Employees should complete and submit a Hotel Occupancy Tax Exemption Certificate for Texas State Tax when checking into a Texas based hotel. Failure to submit this form will not result in additional expense to the college, but will be an expense borne by the employee. A partially completed form is attached for your use. (See Attachment C)

Airfare:

Requests for travel should be processed early enough for the employee to take advantage of early discount fares. Employees are encouraged to use discount travel websites to book their airline reservations. Examples of websites to use include: Expedia, Orbitz, Travelocity, Cheap Tickets or Priceline.

Reimbursement Denial:

Any expense incurred prior to a travel purchase order being secured (except in cases of emergencies) will be treated as an unauthorized expense and reimbursement will not be allowed without special written approval from the appropriate Vice President and the Vice President for Administrative Services.

Reimbursement Approval:

Requests for reimbursement must be submitted within 30 days of travel. Original receipts for actual expenditures, along with a conference agenda if travel is for a conference, must be submitted for all items except meals covered under per diem. Requests received after 120 days may be reimbursed but will be included in the employee's W-2 wages as required under IRS guidelines. (See Attachment D for rules)

Family Members:

A non-employee family member may accompany an employee on travel. The College will not, under any circumstances, incur or reimburse any expenses related to the non-employee family member.

Failure to Follow Travel Policy:

Failure to follow college travel policy and procedures may result in disallowance of reimbursement, revocation of travel privileges, and/or disciplinary action.

Exceptions:

Exceptions to the travel policy and procedures may occur only because of emergency, employee contract, or an authority that supersedes college policy and procedures. In the case of an exception, written justification for the exception must be presented to the appropriate Vice President.

Board of Trustees Review:

The Vice President for Administrative Services and Controller are empowered by the Board of Trustees to review travel expenditures and deny reimbursement if Board approved policy is not followed. Travel expenses for or initiated by the President, Vice President for Administrative Services or Controller will require periodic review by the Board of Trustees or their designated representative. Any travel expenses initiated by persons occupying these positions will likewise require periodic review. This requirement will remain in effect at the discretion of the majority of the members of the Board of Trustees.

Northeast Texas Community College TRAVEL REQUEST/EXPENSE VOUCHER

Name: _____ Vendor ID # _____ Date _____

Date of Travel (Inclusive) _____ Destination _____

Purpose of Travel _____

Check One: I plan to travel by _____ College Bus _____ Enterprise Vehicle _____ Personal Vehicle
_____ Commercial Airline _____ Other (Specify) _____

Time Leave _____ a.m. Date _____ 20_____ Day of Week _____
_____ p.m.

Time Return _____ a.m. Date _____ 20_____ Day of Week _____
_____ p.m.

Total Mileage _____ @ .40 per mile = \$ _____

Per Diem: B=\$7.00 L=\$9.00 D=\$14.00 \$ _____
B, L, D _____

Other Travel Expenses (Taxi _____, Parking _____, Tolls _____ Etc.) \$ _____

Hotel/Motel _____ Nights @ \$ _____ per night \$ _____

(Including City Tax, NO STATE TAX IN TEXAS)

Air Fare \$ _____

I estimate the expenses of this travel to be \$ _____

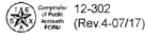
Registration Fees to be paid to:

Address:

Phone Number: _____ Fax: _____

Federal ID #: _____ Registration Fee: \$ _____ Date Check Due: _____

ATTACH ITINERARY/BROCHURE WITH COMPLETED TRAVEL FORM



TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE



NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.

Check exemption claimed:

- United States government or Texas government official exempt from state, city, and county taxes.** Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.
- Religious, charitable, or educational organization or employee exempt from state tax only.** Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.
- Other. Organization exempt by law other than Chapter 156, Tax Code.** Specify reason for exempt status below. **Supporting Documentation Required.**

Name of exempt organization NORTHEAST TEXAS COMMUNITY COLLEGE	Organization exempt status (Religious, charitable, educational, governmental) EDUCATIONAL
Address of exempt organization (Street and number, city, state, ZIP code) P.O. BOX 1307 MT. PLEASANT, TX 75456	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name (Please print)

sign here	Date
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FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel				
Address of hotel/motel (Street and number, city, state, ZIP code)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

A list of charitable, educational, religious and other organizations that are exempt from state and/or local hotel tax is online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at <http://window.state.tx.us/taxinfo/exempt/index.html>.

You can also send an e-mail to exempt.orgs@cpa.state.tx.us or call (800) 252-1385.

Publication 463 (2006), Travel, Entertainment, Gift, and Car Expenses

Accountable Plans

To be an accountable plan, your employer's reimbursement or allowance arrangement must include all of the following rules.

1. Your expenses must have a business connection — that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
2. You must adequately account to your employer for these expenses within a reasonable period of time.
3. You must return any excess reimbursement or allowance within a reasonable period of time.

"Adequate accounting" and "returning excess reimbursements" are discussed later.

An excess reimbursement or allowance is any amount you are paid that is more than the business-related expenses that you adequately accounted for to your employer.

The definition of reasonable period of time depends on the facts and circumstances of your situation. However, regardless of the facts and circumstances of your situation, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time.

- You receive an advance within 30 days of the time you have an expense.
- You adequately account for your expenses within 60 days after they were paid or incurred.
- You return any excess reimbursement within 120 days after the expense was paid or incurred.
- You are given a periodic statement (at least quarterly) that asks you to either return or adequately account for outstanding advances and you comply within 120 days of the statement.

Employee meets accountable plan rules. If you meet the three rules for accountable plans, your employer should not include any reimbursements in your income in box 1 of your Form W-2. If your expenses equal your reimbursement, you do not complete Form 2106. You have no deduction since your expenses and reimbursement are equal.



STATE OF TEXAS CAR RENTAL CONTRACT

Valid thru Dec 1, 2011- May 31, 2012

<u>Car Type</u>	<u>Daily</u>	<u>Weekly</u>	<u>Monthly</u>
Compact	33.50	201.00	715.00
Intermediate	35.50	213.00	759.00
Standard	35.50	213.00	759.00
Full-Size	37.50	225.00	803.00
*Premium	42.00	252.00	924.00
*Luxury	60.00	360.00	1320.00
Mini-van	52.00	312.00	1076.00
Medium SUV	56.00	336.00	1232.00
*Passenger van	94.00	564.00	1958.00
*Cargo van	55.00	330.00	1210.00
*Small Truck	55.00	330.00	1122.00
*Pick-up truck	60.00	360.00	1210.00
Large SUV	84.00	504.00	1740.00
Premium SUV	99.00	594.00	2068.00

OUT OF STATE AIRPORT LOCATIONS

There will be a \$9/day surcharge on all car classes with the EXCEPTION of the airport locations listed below.

No Surcharge -	Shreveport, LA, Albuquerque, NM, Denver, CO
\$2.00 Surcharge -	Orlando, FL
\$5.00 Surcharge -	Los Angeles, CA, San Jose, CA
\$7.00 Surcharge -	Washington, DC, Baltimore, MD, Atlanta, GA, San Diego, CA
\$18.00 Surcharge -	ISLIP, JFK, LaGuardia, Newark, All NYC Boroughs including Manhattan

Rates include CDW (Collision Damage Waiver) and Liability Coverage when traveling on official State business.

*All car types have unlimited mileage except the following: Premium, Luxury, 15 Passenger, Cargo and Pick-up trucks. These rates include 200 miles free per day, 1,200 per week, 3,000 per month. Each mile over is \$.20 per mile.

ALL RENTALS MUST BE BOOKED WITH STATE CONTRACTED CORPORATE ID FOR RATES AND RULES TO APPLY

PERSONAL USE

Enterprise and National have extended the use of all vehicles for personal use. The corporate ID number to identify you as a State Employee on "personal use" is TX999. If you are booking your personal use reservation online at www.enterprise.com you will use TX999 as your corporate ID number and TEX for your pin/password. If you are booking on www.nationalcar.com enter in TX999 in the **Contract ID** field. Rates are extended nationwide. CDW and Liability Coverage are not included for personal use rentals.

NATIONAL CAR RENTAL & ENTERPRISE RENT-A-CAR PROGRAM BENEFITS



- Ideal for the renter who wants a fast, frictionless rental process with minimal interaction
- **Emerald Club** – allows renters to bypass the rental counter and select the car of their choice on the Emerald Aisle. Renter can chose their own upgrade at no cost to the company
- Renter chooses car they want to drive while complying with company policy
- Status match – National will status match all employees to equivalent level in Emerald Club Program so employees would not lose their earned status
- Number 1 rated loyalty program by National Business Travel Association
- Employees can earn free rental days at no charge to the company
- One-way rentals throughout Texas at no additional fees
- No hidden one-way fees for out of State one-way rentals - Flat one-way rate



- Hands on personalized service – provides renter with the security, knowledge and ease of the rental process. Enterprise employee will walk around the rental car with renter each time.
- Avoidance of airport taxes and fees when utilizing local market locations
- Emerald Club profile recognized at all locations
- Mileage reimbursement alternative
- Free pick up from home or office
- Airport and Home City rental locations for convenience
- Long term rental solution
- Ranked #1 in Customer Service 10 out of last 11 years by JD Powers



- Dedicated State of Texas Help Line – Mon – Fri 7:30-6:00 **512-912-5500**
- 24-hour roadside assistance
- One-way rentals throughout Texas at no additional fees
- More cars in fleet than all competitors combined
- More locations than all competitors combined
- Ranked #1 (Enterprise) and #2 (National) in customer service by JD Powers
- Worlds largest fleet of fuel efficient vehicles
- Dedicated sustainability and Environmental Platform team – www.keystogreen.com
- 100% compliance to rates, discounts, terms and conditions at all locations
- **No Energy Recovery Fee** – saves cost of \$.47 - \$1.50 a day
- **No fee for overstay/under-stay** – if rental needs to be returned prior to date on the booked reservation or keep longer than initial reservation, no fee will be assessed
- **No fee for additional drivers** – includes co-workers and spouses
- **No fee for drivers age 18-24**
- No blackout dates – rates and terms accepted 365 days of the year
- 100% participating locations
- Rates for large trucks and vans through Enterprise Rent A Truck (16ft and 24ft trucks, etc)
- Discounted rates for personal use rentals