



Title: TRAVEL AND EXPENSE REIMBURSEMENT	Code: BB0901
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Policy Reference: B0901, Travel and Expense Reimbursement

To ensure the College meets all applicable compliance requirements, travelers are expected to use College funds and resources prudently, to understand and follow travel policies and to submit completed and approved Prior Approval for Travel forms and travel expense reimbursement requests in a timely manner. Travelers may not claim travel or related expenses for other travelers. When traveling together, each traveler must pay for their own travel expenses. Business travel expenses will be promptly reimbursed by the College when they are reasonable and necessary and they meet policy and compliance requirements. College travel policies apply to all Board members, administrators, faculty, staff, and students traveling or using funds and /or resources administered by the College. The following procedures for travel will be consistently applied.

A. DEFINITION OF “DISTRICT” FOR TRAVEL PURPOSES ONLY

For the purposes of this policy, "district" is defined as the MATC District, plus the contiguous counties: Racine, Waukesha, Washington, and Sheboygan.

B. DEFINITION OF TRAVEL STATUS PER IRS

The definition of travel status, per the IRS, is traveling from one workplace to another on official College business. Daily transportation from home to your workplace (location where you begin your day) is considered regular commuting. Milwaukee Area Technical College will not reimburse your daily commute.

C. PRIOR APPROVAL FOR TRAVEL

1. Board Chairperson

In-district and out-of-district travel and related expenses by the board chairperson, requires prior approval by the board vice-chairperson or designee.

2. Board Members and District President

In-district and out-of-district travel by board members and the president requires prior approval by the board chairperson or designee. While it is expected that board members participate in activities such as the Wisconsin Technical College System’s District Board’s Association, the Association of Community College Trustees, and other activities which improve their effectiveness as board members, it is anticipated that such use of public funds for travel expenses be responsible and professional. Participation in out-of-state functions for such purposes should be limited to a reasonable and practical number of participants when possible. The board chairperson has final discretion in determination of out-of- state attendance at such functions.



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3. District Employees

In-State Travel

In-state travel by district employees for specific recurring purposes requires prior approval by the president.

In-state travel by district employees (including in-district registration and related expenses) that is not part of an employee's regular day-to-day assignment requires prior approval by supervisor and the budget officer for the cost center being charged.

Out-of-State Travel

Out-of-state travel by district employees requires prior approval by the supervisor, the budget officer for the cost center being charged and the dean/director (Vice president or designee if dean/director is traveling.)

4. Completed and approved Prior Approval for Travel forms shall remain within the individual department. A copy of the form and attachments must accompany any requests for prepayment; the original form must accompany the request for Travel Expense Reimbursement Request.
5. No payment requests are to be submitted for conferences or workshops that ultimately require travel until a Prior Approval for Travel is fully approved.

D. PAYMENT METHODS

1. To reduce out-of-pocket expenses and related reimbursements, use of the department's Purchasing Card or a Request for Payment is recommended for prepayment of airfare, lodging and/or required deposits and registration fees.
2. Out-of-pocket travel related expenses incurred will be reimbursed after completion of the trip and upon timely and accurate filing of a Travel Expense Reimbursement Request.
3. Cash travel advances for anticipated expenses are not allowed except for student accompanied travel. Advances must be reported on the bottom of the Travel Expense Reimbursement Request as "Less Advances".

E. REIMBURSED EXPENSES

1. Meals

- a. Meal expenses include tax and tips. We will reimburse actual expenses up to the maximum listed in Appendix A. When using the Purchasing Card for



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meals, actual expenses must not exceed maximum amounts listed in Appendix A. Itemized receipts are only *required* when meals are purchased using a Purchasing Card. Any special circumstances where meal maximums will be exceeded (i.e. banquets, professional meetings with dinner included) must be authorized on a Prior Approval for Travel and have receipts.

- b. When an employee is entitled to reimbursement for two or more consecutive meals in a day, the amount expended for any particular meal is left to the discretion of the employee, but the total reimbursement claim shall not exceed the total of the eligible individual meal rates for the consecutive meals in a day. Where a consistent pattern of maximum meal reimbursement claims is noted on an employee's travel vouchers, the department head or designated representative will verify whether the expenses are actual and reasonable. For these situations, the department head or designee may require an employee to submit receipts to document the amounts claimed on future travel vouchers.
- c. Charges for meetings with non-district personnel on official school-related business are reimbursable. Expenses charged for such meetings require identification of the names of those in attendance and their organization(s). Prior Approval for Travel is required if meal charges exceed established limits. Meal charges for meetings of only district personnel are not reimbursable.

2. Lodging

- a. The recommended payment methods for lodging are the Purchasing Card or Request for Payment. Group lodging may require purchase orders with payment by check or wire. MATC will also reimburse for lodging either the day before or day after the actual conference dates, but not both.
- b. Lodging charges must be at the single occupancy rate. Hotel charges cannot exceed the amounts listed in Appendix A. Conference site hotels, however, will be an exception, even if the rate exceeds the amounts listed in Appendix A. The traveler or travel arranger must inform the hotel that MATC is a tax-exempt organization. The hotel, although not required, may waive the taxes on the traveler's lodging bill.
- c. Reimbursement for lodging within 50 miles of the traveler's home or campus location unless the travel is for a multi-day event with an evening business related activity that makes returning to the employee's home impractical.



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- d. All lodging expenses must be supported by the original, itemized billing statement.
- e. Any miscellaneous expenses must be business-related and fully justified. Telephone calls must be supported by the name of the person or organization called.
- f. If cost of lodging is shared, the expense of a double occupancy room may be incurred, but reimbursement will be made at the single/standard room rate. Persons sharing shall be identified.
- g. The College will not reimburse any lodging cost that is not compliant with this policy.

3. Ground Transportation

- a. Use of an MATC vehicle and/or carpooling is required by Staff and Administration for in-district travel whenever possible.
- b. Car-pooling is required where and when possible
- c. Mileage reimbursement for business use of an employee's personal auto will be at the IRS allowable rate as stated in Appendix A. This rate of reimbursement covers all automobile-related costs to the employee such as gasoline, oil, insurance, and depreciation. Actual odometer mileage should be used except for inter-campus travel for which mileage has been established as per Appendix A. Occasions may arise when these readings will not be acceptable; in these instances, MATC reserves the right to apply either AAA or prerecorded mileage reading.
- d. The actual costs of parking and tolls will be reimbursed; receipts are required if any individual charge exceeding \$8.00.
- e. Normal commuting, including evenings, weekends, and holidays, is not reimbursable.
- f. Travel expense, when considered a part of an employee's duties, is allowable:
 - (1) Between campuses, evening centers, and other locations. Instructor inter-campus eligibility is based on their official instructor's program.
 - (2) When traveling directly from your home to a destination other than your regular place of employment on a workday, reimbursement is available only on miles traveled that exceed your normal commute



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mileage to your regular place of employment. This applies only to travel that is claimed on a Local Expense Reimbursement Request.

- (3) The travel to and from the transit station (air, bus, and rail terminals, etc.).
- g. Taxi, limousine, and other public ground transportation used for official business are reimbursable costs. Limousine service, when less expensive than taxi, and if practical, should take precedence over taxi. Public ground transportation is reimbursed for the round trip cost between airport and hotel. Receipts are required for amounts over \$8.00.
- h. Car rental is not allowed, except in extenuating circumstances. Any exceptions must be justified and approved as part of the Prior Approval for Travel. Completed invoice and car rental agreement must be submitted with the Travel Expense Reimbursement Request.
- i. When a personal car is used for out-of-state travel, the maximum reimbursement will be the lesser of actual expense or public air carrier coach fare.

4. Conference Fees

- a. MATC travelers should prepay conference fees, when time permits. Otherwise, the traveler may pay out-of-pocket and submit a copy of the registration form, as well as proof of payment (i.e., copy of canceled check or credit card statement or receipt from the organization) upon completion of a trip. This should be summarized on a Travel Expense Reimbursement Request form.
- b. A Prior Approval for Travel form must be completed before registration or conference fees are paid.
- c. Payments should be made early enough to take advantage of any discounts offered and may be prepaid by MATC.
- d. When possible, travelers should utilize the College Purchasing Card or Request for Payment to pay for MATC business-related registration or conference fees.

5. Dues and Expenses for Civic Organizations

Costs related to meetings of service and civic organizations will be reimbursed if approved by the president.



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F. **GUIDELINES FOR PURCHASING CARD USE**

If using the Purchasing Card for airline tickets, hotels, or any other travel expenses, the following procedures must be followed:

1. When traveling out of state, you must have a Prior Approval for Travel form completed *prior* to using your Purchasing Card. Dates will be noted. Expenses being charged to your card should be listed on the Prior Approval for Travel form.
2. Best available price should be obtained for all travel expenses. Justification for lodging cost over the rate as outlined in the travel procedure must be included with the transaction log envelope.
3. Airline Tickets cannot include any personal legs of travel.
4. For registration/conference fee payments, please provide a copy of the registration form.
5. When using your card for lodging expense, you may only charge **meals, within the allowance listed in Appendix A, and room and tax**, if any. You must pay all incidentals at checkout with cash, check or personal credit card. Incidentals include but are not limited to: movies or anything other than meals and room and tax. Should **ANY** incidentals be charged to your card, payment must accompany your hotel receipt or **Purchasing Card privileges will be suspended**.
6. The approved Prior Approval for Travel form must be uploaded as supporting documentation to the Purchasing Card statement for all travel related expenses.
7. Failure to comply with above procedures will result in a suspension of Purchasing Card privileges for airline tickets and/or hotels.

G. **NONREIMBURSABLE ITEMS**

Following is a list of expenses which are not payable/reimbursable with college funds.

Note: The list is not all inclusive.

1. Expenses which do not have a College business purpose
2. Professional License Fees
3. Items that require a receipt and no receipt showing payment is provided
4. Alcoholic beverages
5. Political contributions or expenses related to political activities
6. Any expense deemed as a donation



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7. Spouse or family member's travel costs
8. Personal telephone calls, personal internet charges, personal fax charges
9. Lost/stolen cash or personal property
10. Personal items and services, (e.g. toiletries, luggage, clothes, haircuts, etc.)
11. Avoidable expenses for non-business related activities, such as sightseeing tours, golf outings, etc.
12. Traffic citations, parking tickets and other fines
13. Extra fuel costs incurred to have a vehicle rental vendors refuel vehicles at above market fuel rates
14. Additional charges incurred for personal reasons involving vehicle rentals
15. Locksmith charges on either fleet, rental or personal vehicle, except when fleet or rental vehicles experience mechanical problems
16. Excess cost of circuitous or side trips for personal reasons
17. Parking costs at the assigned workplace
18. Repairs, towing service, lubrication, etc., for personal vehicles
19. Meals included in the cost of airfare, registration fees
20. Pay-per-view movies in hotel/motel room
21. Personal entertainment
22. Extra costs for additional person(s) in room
23. Additional charges for late checkout or un-cancelled guaranteed reservations (unless justified)
24. Lodging within 50 miles of the traveler's home or campus location (unless properly justified and approved)
25. Extra baggage charges for personal items, such as golf clubs, skis, etc.
26. Airline, car, hotel, and corporate card club membership dues
27. Childcare costs
28. Kennel fees
29. Insurance - Insurance is not reimbursable, including flight insurance. Exceptions may occasionally be granted for foreign travel when it is cost/risk justified and approved in advance.

H. FILING A TRAVEL REIMBURSEMENT REQUEST

All out of pocket travel expenses shall be claimed on MATC's Travel Reimbursement forms. Forms can be found on [myMATC/Departments/Finance/Forms](#).



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1. If claiming local travel (mileage only), use a Local Expense Reimbursement Request form. **Use of MATC vehicle and/or carpooling is required whenever possible.*
2. If a Prior Approval for Travel was completed, use the Travel Expense Reimbursement Request form to claim out of pocket expenses. Attach the original signed Prior Approval for Travel form. Attach original airline, rail, itemized lodging, conference registration documentation, and original taxi, shuttle and/or parking receipts. Meal receipts are required. Meal amounts should be broken out by breakfast, lunch and dinner on the expense report and shall not exceed the established meal allowance as stated in Appendix A.
3. The traveler and appropriate budget officer must sign the required reimbursement request form attesting to the accuracy and validity of expenses submitted. Both the traveler and budget officer will be held accountable for accuracy of such information.
4. Travel reimbursement forms and original documentation shall be submitted to the Travel Auditor in the Business Office and must be filed within 60 days of the date travel occurred. Travel reimbursement payment will be issued upon successful review by the Business Office.
5. MATC reserves the right either to allow or disallow any travel expenses submitted if proper supporting documentation, including required receipts, is not attached to the Travel Expense Reimbursement Request. MATC also reserves the right to adjust any expenditure that does not reflect a reasonable charge.
6. If required information is not provided, the Travel Expense Reimbursement Request will be returned through the supervisor and no payments will be made until the form is completed.
7. Human Resources will initiate and complete the steps necessary to promptly reimburse those invited applicants entitled to travel expenses.
8. If travel did not occur, any prepayments made by MATC, including airline tickets, lodging, registration fees, and/or cash advances, must be documented and submitted to the Business Office within ten days. Any possible refunds should be recouped by the traveler.
9. The traveler, supervisor, and budget officer are responsible for submitting an accurate and properly supported travel expense report. Calculations must be correct and required information must be attached.



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- a. Travelers and/or supervisors/budget officers submitting inaccurate and/or incomplete travel expense reports may be subject to discipline, up to and including dismissal.
- 10. Any exceptions to this travel procedure must be submitted in advance on a Prior Approval for Travel form with full justification attached. The Prior Approval for Travel form must be signed by the supervisor, budget officer for the cost center being charged, and the dean/director/Vice President.

I. **AUDIT PROCEDURE**

The traveler and supervisor/budget officer are responsible for submitting an accurate and properly supported travel expense report. Calculations must be correct and required information (as detailed in Item K.1. of this procedure) must be attached. Travelers and/or supervisors/budget officers submitting inaccurate and/or incomplete travel expense reports will be subject to discipline up to and including dismissal.

Office of Responsibility: Finance Department
Last Reviewed: Oct-2022