Santa Clara University

University Accountable Plan for Travel and Business Expense Reimbursements

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BACKGROUND

I. Purpose

This guidance articulates Santa Clara University's (SCU) requirements related to official University business travel and expense reimbursement to assure that funds allocated towards business expenses are appropriately accounted for with respect to the Internal Revenue Service's (IRS) accountable plan requirements. Additionally, the University Accountable Plan ensures that funds are appropriately utilized, properly authorized, supported by a documented business purpose, substantiated by applicable receipts, correctly processed for payments, and in compliance with applicable regulations. Violation of the requirements set forth in this University Accountable Plan may result in one or more corrective actions, including, but not limited to, manager notification, revocation of University corporate card and travel privileges, and other corrective action. Questions concerning the University's Accountable Plan should be directed to the University's Accounts Payable Office (email: accountspayblehelp@scu.edu).

II. Scope - IRS Accountable Plan

This guidance applies to all (domestic and foreign) SCU employees, students, and others traveling or incurring expenses related to official University business. Official University business in this context is defined as expenditures that serve a bona-fide business purpose that furthers the University's mission. This applies to all expenditures incurred utilizing University-held funds, including corporate cards (P/T Cards), travel advances, or out-of-pocket costs for which reimbursement is sought. This guidance does not apply to expenditures in which a university constituent's own personal funds are used without reimbursement sought.

University departments, if desired, may adopt more restrictive policies than what is outlined. If adopting more restrictive guidance than SCU's Accountable Plan, approval must be provided by the University Controller's Office before implementation to ensure that what is being proposed is in compliance with the University's Accountable Plan.

Accessibility and Accommodations

SCU is committed to providing equal access for all individuals traveling on official University business. In accordance with the Americans Disabilities Act (ADA), travelers requiring specific accommodations due to a disability should consult the University's ADA Policy and ADA Travel Procedures for guidance. Please note that any reasonable accommodations formally approved through the interactive process supersede the standard requirements and limitations outlined in this policy. Where a conflict exists between general travel guidance and an approved accommodation, the specific terms of the accommodation shall prevail to ensure the traveler's needs are met without personal financial penalty.

IRS Accountable Plan: Why we have Expense Reimbursement Requirements

Since SCU operates an IRS accountable plan[1], travel and business expense reimbursement requests are non-taxable to the employee. This plan allows SCU to reimburse employees (staff & faculty) and non-employees (students, candidates, visitors, etc.) for business-related expenses incurred within the course of university business. If the University were to be found non-compliant with IRS regulations and lose its accountable plan status, all business reimbursements for expenditures and travel could become taxable to all employees. Maintaining compliance with SCU's Accountable Plan primarily serves to aid the University community by ensuring these payments remain non-taxable.

Under IRS accountable plan requirements, all three of the following conditions must be met for travel and business expense transactions:

- There must be a documented **business connection** for the expense. This documentation should ensure that an expense incurred in the course of SCU business is necessary, reasonable in amount, and tied to a bona fide business purpose (i.e. documentation should be sufficient to justify the business need for the expense)
- The traveler must **substantiate** the expense within a reasonable amount of time. Receipts for substantiation are defined by IRS rules, regulations and SCU receipt requirements as outlined (See Section V (B)). IRS guidelines require expenditures to be substantiated within 60 days after they were paid or incurred. Best practice is for individuals to submit substantiation as soon as reasonably possible following a transaction or end of travel. To accommodate business process workflows all business expenses should be substantiated through Workday within a target window of **30** days from:

- Travel Expenditures - The trip end/return date
- Non-travel related Expenditures - The transaction date/paid date
  - This **30-day** target accommodates the operational realities of workflows and review to ensure compliance with IRS Accountable Plan guidance.
- **Return of Excess**: The traveler must return to the employer any amounts advanced in excess of substantiated expenses within a reasonable amount of time. Excess amounts include unused cash advances, personal expenditures incurred on University corporate cards, and amounts received from the University received in error. SCU's Accountable Plan requires returning of any excess cash advances within 30 days of end of associated travel, and returning of any personal expenditures made on University corporate cards or reimbursement received in error within 7 days.

[1] ***IRS accountable plan requirements are found in several regulations and sections, including but not limited to Treasury Regulation 1.62-2, Treasury Regulation 1.132-1(b)(2), Section 132 of the Internal Revenue Code, Revenue Procedure 2019-48, IRS Publication 463, IRS Topic 511 and Revenue Ruling 63-77.***

III. General

SCU will reimburse employees and non-employees for all reasonable, necessary, and appropriately documented expenses within the guidelines of the SCU Accountable Plan while traveling or conducting authorized business on behalf of the University. <u>Reimbursements for services requiring a contract between the University and the vendor will not be reimbursed, please see section XIII.</u>

"Reasonable" - Reasonable in the context of the SCU Accountable Plan is an expense that is incurred in the ordinary and routine course of SCU operations and is in an amount that is not extreme or excessive and reflects a prudent decision to incur the expense in light of the University's budgets, resources and priorities. Employees are expected to minimize travel-related expenses by making selections that result in the least financial impact to the University, providing this does not result in an ineffective use of the employees' time. Employees should take advantage of all significant cost savings opportunities that may not be explicitly described by these policies.

It is expected that those incurring expenses under SCU's Accountable Plan will act in an ethical and responsible manner, regardless of whether their specific situation is explicitly addressed within the SCU Accountable Plan Guidance. Travelers may be held accountable for their conduct under any other applicable University policies and procedures. The University assumes no financial responsibility for expenditures incurred by individuals who fail to adhere to SCU Accountable Plan guidelines.

Under no circumstances shall expenses for personal travel or use be charged to, or be temporarily funded by, the University.

IV. Responsibilities

It is the responsibility of each individual who spends funds related to official University business and for each reviewer who approves the use of funds related to official business to be aware of and follow SCU's Accountable Plan guidance.

Expenditures for reimbursement are subject to review and approval by;

- The individual's manager/supervisor
- Cost center financial approvals in accordance with business system workflows
- Accounts Payable Department

Managers and cost center financial approvers are responsible for ensuring that travelers within their division are informed of and adhere to SCU's Accountable Plan and for accurately reviewing expense reports for compliance. It is ultimately the responsibility of the individual seeking reimbursement and associated approvers to maintain compliance, regardless of if these tasks are delegated to another individual.

A. Individual Responsibility

The person due the reimbursement for travel and expense costs incurred is responsible for:

- Submitting reimbursement claims on a timely basis following the occurrence of expense or conclusion of travel, but no later than 30 days.
- Providing the business purpose of the expense and inclusive dates of each trip.
- Certifying he/she:
    - Received authorization to travel.
    - Traveling on official business.
    - Amount actually spent for listed expenses.
    - Has verified that the amount due is accurate.
    - Has not and will not seek reimbursement for a duplicate claim from any other source.

- Returning to the University, within 30 days, any reimbursement or payment issued by the University which subsequently results in a refund to the individual.

- The above apply whether the expense is in the form of an out-of-pocket reimbursement or placed on a University corporate card (P/T Card).

B. Approver Responsibility

The managerial and cost center approving authorities designated to approve travel and expense claims ensure all expenses are reasonable in terms of price, purpose, and necessity.

The approving authorities are responsible for:

- Ensuring expenses are charged to funds authorized for that purpose.
- Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate.
- Validating, to the extent possible, that the expenses listed were actually incurred by the employee and that supporting documentation is attached.
- Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements, including meeting requirements of reasonableness, allowability, allocability and consistency of expenditures associated with Federal Awards.
- The business purpose needs to answer the Who, What, Where, When, and Why. For example, “Office Supplies” is not an acceptable business purpose. Examples of appropriate business purpose are as follows;

Expense Type	Unacceptable Business Purpose Description	Acceptable Business Purpose Description
Supplies	Office Supplies	Copy paper and pens for office use
Travel	Travel to Albany for a conference	10/11/2024: Travel to Albany, NY to speak at a conference on cyber security
Meal	Lunch meeting	Lunch meeting with the X, Y, and Z to discuss project goals of global impact initiative.
Research Supplies	General Lab Supplies	Lab supplies for Dr. Z's research in protein synthesis.

- Approving/denying payment of the travel claim in a timely manner.
- Denying expenses not directly related to official University business.

C. The Controller's Office – Accounts Payable Department

The Accounts Payable Department performs the following functions:

- Review/Audit submitted transactions for compliance with the University Accountable Plan.
- Process reimbursements and payments.
- Recommend and administer action steps in response to non-compliance.

V. Required Information for Substantiation

A. Timeline

Employees are expected to submit substantiation for all travel and business expenses as soon as possible, but no later than thirty (30) days after incurring the expense or following the end of travel. In accordance with the University's accountable plan, all items not substantiated and submitted within sixty (60) days of the expenditure or end of travel may be reported to Payroll as taxable income.

B. Receipts

All non-lodging expenditures require dated, itemized receipts, and proof of payment for individual expenditures in excess of $75. For individual expenditures under $75, a receipt may be submitted, but is not required. For lodging, an itemized receipt is always required as support. Credit card payment forms or statements alone are not considered receipts on their own, but can be used in conjunction with a supplier's receipt if no proof of payment is on the supplier's receipt.

Supporting receipts and documentation must be sufficiently itemized, and at a minimum, include the following information:

- Supplier's Name
- Date of transaction
- Amount
- Description of items purchased (line-by-line breakdown of every item purchased)
- Proof of payment
    - Receipts must show how the items were purchased (e.g. in the case of credit card payments, denoting the last 4 digits of credit card used).
- Examples of acceptable documents:
    - For Airline tickets: itinerary/invoice or e-receipt, showing proof of payment, class of service, and flight details (date/time, origination/destination)
    - For Car Rental: contract, itemizing all charges, and proof of payment
    - For Lodging: Itemized bill showing all charges and proof of payment

- For Business Meals: Receipts itemizing charges, names of attendees, and proof of payment such as the signed credit card receipt

C. What To Do If a Receipt isn't Available

When a receipt is required but has been lost, please contact the vendor for a copy of the receipt. If a copy cannot be obtained and the purchase was made in store, please include a completed missing receipt affidavit (link) with an explanation. Without a satisfactory explanation, the amount will not be reimbursed. All internet purchases must have a valid receipt. If you are unsure your receipt meets the Accountable Plan requirements, please reach out to Accounts Payable for a compliance review.

D. Business Purpose

All reimbursement requests must include a statement of business purpose. A business purpose must be clear and specific. “10/11/2024: Travel to Albany, NY to speak at a conference on cyber security” is an appropriately documented business purpose. “Travel to Albany for a conference” is not. The business purpose of an expense may be obvious to the traveler, but not to a third-party reviewer.

VI. Payment Methods

A. University Corporate Cards (Purchasing and Travel)

For employees (faculty and staff) whose positions involve periodic travel and need for low-cost tangible items, it is possible, and encouraged, to obtain a travel (T) and/or purchasing (P) card for expenses.

Employees are expected to apply for and use a University T-Card when they plan to travel frequently. Please note that all such employees are required to use a University T-Card when using University funds to make travel arrangements and when incurring travel and business-related expenses during a trip.

Employees who consistently initiate procurement transactions are required to apply for, and utilize a University P-Card. University P-Cards are meant to help cardholders make purchases of low-cost, consumable items that are needed immediately. Purchases of items, supplies, capital equipment and software of $2,000.00 and greater are not allowed and should instead go through the appropriate procurement process.

- Cardholders are bound by the University’s card policy.
- Card transactions must be verified and submitted no later than 30 days from the initial transaction date or end of travel. Card charges outstanding more than 30 days from the initial transaction date or end of travel can result in card suspension.
- Failure to verify and submit support for charges within the University’s Accountable Plan guidance timeframes will result in suspension of card privileges. Repeatedly missing submission deadlines will result in the permanent revocation.

- **Business Use Only**. University Corporate Cards (Purchasing and Travel) may be used only for **legitimate university business expenses as outlined in this Accountable Plan. Personal purchases are strictly prohibited.**

B. Out of Pocket

Out of Pocket transactions include expenses paid for by the individual's own funds (cash, credit card, etc.) for which reimbursement from the University is sought. Note, due to IRS regulations regarding accountable plans, the University will not reimburse travelers for expenses paid for using gift cards, frequent flyer miles, or similar vendor credit.

- Claim for reimbursement must be submitted after the individual's funds are used.
- Out of pocket reimbursements must be submitted within 30 days of the expenditure having been incurred or upon return of the trip. The same timelines apply for all business expenditures, whether the initial charge was out of pocket or on a University card.
- In accordance with Accountable Plan Guidelines, expenses reported after 60 days of incurring the expense or end of travel (trip, meals, supplies, etc.), are to be reported to Payroll as taxable income to the recipient.
- The University will not reimburse out-of-pocket prepaid expenses (e.g., airfare, registration fees) until the associated travel has concluded. Individuals who do not wish to front these costs must utilize a university-issued T-Card. For prepaid costs on a T-Card, the substantiation period begins at the time the purchase is made.
- The University will not reimburse any expense incurred in violation of the University's Procurement Policy, including but not limited to competitive bidding mandates, purchase order workflows, and Information Technology (IT) procurement requirements.
- In the event of a refund of previously reimbursed out-of-pocket costs, the employee is responsible for ensuring any refunds are returned to the University within 30 days and any credits are reserved exclusively for future University business.

C. Payment of Expenses on Behalf of Others

University travelers normally shall not be reimbursed for expenses paid on behalf of other persons, including fellow employees (who should submit their own expenditure substantiation) except in the case of co-travelers who are sharing a room or student group travel.

D. Cancellation of Reservations

If a trip must be canceled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred as a result of canceling/changing a trip will be covered if the cancellation/change was work related or due to unforeseen circumstances out of the control of the traveler. Such justification must be outlined and submitted for review/approval as part of the substantiation process. Charges or lost refunds resulting from circumstances under the traveler's control will not be reimbursed.

Travelers who are unable to honor a reservation shall be responsible for canceling the reservation in compliance with the cancellation terms established by the hotel, airline, etc. In such instances, the traveler must return any refundable amounts to the University.

If a traveler must cancel an airline ticket, and a credit towards a future purchase is received, the credit must be used towards the traveler's next University business trip.

TRAVEL

VII. Special Travel Circumstances

A. Team Travel

Athletic team travel and travel by coaches and athletic staff is subject to NCAA rules and regulations. Therefore, any athletic-related travel must be authorized by a designated staff member in the Athletic Department.

B. Sponsored Projects and Grant Travel

Travel funded through externally sponsored projects or grants is subject to federal regulations and/or the terms and conditions of the agreement. All such travel arrangements should be made in accordance with sponsor guidelines, and questions regarding allowability should be coordinated through the Sponsored Projects Office (SPO).

C. Personal Travel

Travelers may combine personal travel with university travel as long as the official trip serves a valid and authorized University purpose. In these situations, the traveler will bear responsibility for all additional costs for the personal portion of the trip. The traveler also has full responsibility and liability for any events that occur during personal portions of the trip.

University travelers who combine a personal trip with official University travel are responsible for transportation costs in excess of that needed for business (e.g. hotel charges in excess of the nights needed for the business travel). If a traveler’s family accompanies her/him on a trip, all expenses applicable to the family (other than those of the traveler at a single occupancy rate) must be excluded from the expense report.

D. Student Travel and Expenses

Students traveling on behalf of the University and incurring reimbursable expenses are subject to SCU’s Accountable Plan Guidelines.

E. Candidate Interview Travel

Travel expenses in connection with employment interviews are authorized when necessary to acquire key personnel for employment at the University. In general, expenses incurred should not exceed the limits described herein and should be compliant with SCU's Accountable Plan.

VIII. Travel Authorization

Individuals traveling on official University business are responsible for ensuring they have authorization in advance to travel, written documentation is suggested. Employees should review any departmental specific procedures with their management. Additionally employees should be aware of the University's international travel policy published by Global Engagement (University International Travel Policy)

IX. Transportation

A. Commercial Air Travel

Commercial air travel expenses are reimbursed on the basis of the actual cost incurred by the traveler using normally traveled routes. All University business travel will be at the most economical class of service. A traveler who has been assigned a University corporate card must use that card to place a flight reservation and for payment at check-out.

Employees are expected to apply for and use a University T-Card when they plan to travel more than 3-4 times annually. Please note that all such employees are required to use a University T-Card when using University funds to make travel arrangements and when incurring travel and business-related expenses during a trip.

1. Coach/Economy Class/"Most Economical"

   - All domestic air travel must be in coach/economy or "most economical" airfare class. This applies to all domestic travel regardless of the purpose or fund source. Most economical fare in this context is a fare that achieves the best balance between cost savings and business necessity, and at a minimum would include;
     - Ability for guaranteed seat on flight (whether pre-assigned or selected)
     - One Standard Carry-On Bag
     - Flexibility to allow for credit or refund in the event of cancellation or trip changes
     - **NOTE:** Airlines do not require individual seat selection or such upgrades in order to be guaranteed a seat on a particular flight. Travelers should be extra vigilant in reviewing travel bookings to ensure the most economical airfare class is booked without additional optional upgrades. Any additional upgrades beyond the most economical fare such as individual seat selection, priority boarding, etc are considered personal expenditures and will not be reimbursed by the University.

- ADA-related Travel Expenses require an HR pre-approved travel agreement in accordance with the established ADA Policy and ADA Travel Procedures.

2. Business Class

- Allowed for international travel **only** on flights over 8 hours in non-stop in-air flight time and must be pre-approved by the traveler's respective Cabinet Member.
- Travelers may choose to travel domestically or internationally via an upgraded class of fare so long as the difference between the most economical airfare available and the upgraded fare is covered by the employee as a personal expense. When requesting reimbursement, the original quote for the main fare (comparable) must be included as well as the receipt for the actual upgraded flight taken in order to obtain reimbursement for the equivalent main fare.
- Allowed for domestic and international travel when necessary to reasonably accommodate a disability or a medical need of a traveler. ADA-related Travel Expenses require an HR pre-approved travel agreement in accordance with the established ADA Policy and ADA Travel Procedures.

3. Frequent Flier Programs

- Traveling employees may retain frequent flyer program benefits. However, participation in these programs must not influence flight selection that would result in incremental cost to the University beyond the most economical fare. The University will not reimburse travelers for tickets purchased with frequent flyer miles.
- A traveler may use their personal frequent flyer miles to upgrade fares. A traveler may choose to fly business or first class and personally pay the difference in the fare. The traveler must, at the time of booking the fare, determine the most economical fare as defined above and must receive prior approval and agreement on the reimbursable amount from their supervisor. When requesting reimbursement, the original quote for the most economical fare must be included as well as the receipt for the actual flight taken in order to obtain reimbursement in the amount of the equivalent most economical fare.

4. Baggage Fees

The University will pay for one checked bag used to transport the traveler's personal belongings. The costs to check any additional baggage necessary to support the business purpose of the trip (e.g., meeting materials and equipment, etc.) are reimbursable.

5. Flight Insurance

- In general, purchases of flight/trip insurance (i.e. 'cancellation insurance') will not be reimbursed by the University. The University will reimburse for non-refundable 'unused' travel expenses (such as airfare change fees or hotel cancellation penalties) provided the cancellation was unavoidable (e.g. emergency medical issues) and necessary for university business reasons or due to circumstances beyond the traveler's control. Travelers are expected to make all reasonable efforts to obtain refunds from service providers in the event of trip cancellation.

B. Foreign Commercial Air Travel – Federally Funded Projects and Grants

Federal regulations require the use of U.S. airlines for all travel abroad when federal funds are used to pay travel expenses. Any air transportation to, from, between, or within a country other than the U.S., part or all of which will be paid with federal funds, must be done on a U.S. airline if service is available. A U.S. airline must be used even if foreign airline service is cheaper and more convenient, if you are using grant or project funds for your travel expenses, please consult with the Sponsored Projects Office (SPO) to ensure compliance with all regulations.

C. Rail/Bus

The University reimburses commercial rail and bus transportation fares for economy/coach/most economical accommodations. The University does not reimburse for first-class rail transportation. Travelers should take advantage of discounted or reduced round-trip rates when available.

D. Vehicle Rental

Travelers may rent vehicles when other transportation is not available or when doing so will result in savings of cost and time. Travelers will be reimbursed for economy cars when traveling alone. Economy in this context is the intermediate/mid-size equivalent or cheaper. Rental costs for a larger vehicle may be reimbursed when traveling in a group or when a no-cost upgrade is available. The use of a rental car should be justified as a business need and not as a matter of personal convenience. *Rental cars will not be reimbursed when the business reason for travel includes one destination (i.e. a conference) and the facts and circumstances indicate that a Lyft or Uber or taxi to and from the airport would be less expensive.*

- Domestic Car Rental Insurance**:** Rental agencies may ask the renter either to purchase or to decline liability and/or collision insurance. University travelers should decline these insurance offerings, as SCU carries commercial auto liability and physical damage coverage for authorized business rentals. The University's insurance policy does not cover a traveler's personal belongings; therefore, if a traveler desires insurance for personal property, the traveler should purchase the insurance from the rental agency at his or her own expense.

- Foreign Rental Car Insurance**:** Travelers renting vehicles in foreign countries are required to purchase the insurance offered by the rental agency, and in many countries such coverage is mandatory by law. Travelers taking vehicles into Mexico must purchase Mexican insurance before crossing the border.

- At the time of rental, the car should be inspected and any damage found should be noted on the contract before the vehicle is accepted.

- Accident Reporting: All accidents, damage, or potential insurance claims involving rental vehicles must be reported to the University's Office of Risk Management within **24 hours**, regardless of severity. Risk Management will provide the appropriate claims administrator contact information and, upon request, a summary of SCU's rental car coverage.

- Traffic Citations and Fines: Employees will not be reimbursed for traffic citations or parking violations they receive while using a rental vehicle for university business

- Tolls: SCU will reimburse for any tolls incurred. Any fines or penalties associated with toll violations will not be reimbursed.

- Fueling: Travelers should avoid incurring expensive refueling charges (i.e., purchasing fuel in advance through rental agency) when renting a vehicle, consistent with the business requirements and time constraints of the trip. When renting a car, fuel costs will be reimbursed based upon actual fuel purchased, not mileage. Every reasonable effort must be made to return the rental car: with any damage reported; on time, to avoid additional hourly charges; and with a full tank of gas to avoid excessive fueling fees.
- Upgrades: Upgrades such as satellite radio, GPS, and other optional/convenience services are not reimbursable.

E. Use of Personal Vehicle

In certain cases, for business-related travel, travel by personal vehicle may be desirable to save time, to transport equipment, to reduce costs when a number of persons are traveling to the same destination together, or for convenience. The current mileage reimbursement rate, commensurate with the IRS deductible mileage rate, is updated annually by the University Finance Office. The IRS mileage rate covers all expenses incurred in connection with the use of a privately-owned vehicle, including gasoline purchased for the trip, insurance, maintenance, depreciation, and other costs associated with the use of the vehicle.

- As the IRS rate is intended to be all-inclusive, claiming actual fuel costs is not allowed. Under no circumstance will reimbursement be made for fuel, and the IRS mileage rate should be used. No reimbursement will be made for the cost of repairs to a personal vehicle or other similar costs whether they result from the traveler's acts or the action of others.
- No reimbursement will be provided in cases where the traveler is an employee who already receives an automobile allowance from the University. In such cases, the allowance is considered a fixed payment to account for all anticipated business use.
- The University will not reimburse individuals for driving and/or parking violation fines. The IRS does not consider these to be business expenses.
- Tolls will be reimbursed in addition to the mileage allowance.
- Reasonable charges for parking while an employee is on travel status or on university business away from regular duties also will be allowed for the following:
    - Day parking on trips away from an employee's main SCU location;

    - Day and overnight parking on overnight trips away from an employee's main SCU location or residence
    - Travelers are expected to seek longer term parking accommodations at airports or common carriers when travel is anticipated to exceed twenty-four hours.
    - Valet parking charges in excess of normal parking charges shall be borne by the traveler
- Insurance Claims: Private vehicles used on university business must be covered by the owner's personal auto insurance as required by law. The owner's personal auto insurance is always primary for any accident or claim arising from use of a private vehicle for university business**.** The University insurance will only pay secondary to the extent of its policy after the primary insurance is exhausted. Reimbursement will not be provided for claims covered by personal vehicle insurance.

F. Mileage

- The maximum amount the University will reimburse for mileage on any trip is the total costs associated with the most economical fare for round-trip airfare along with shuttle/taxi service to and from the airports and the destinations.

- Reimbursable mileage is calculated based upon the starting point of the trip or the campus, whichever is less. SCU will only reimburse for business related mileage that is beyond your normal commute, focusing on the most direct and efficient route from your standard work location (home, SCU, or remote work location) to your business destination.

G. Local Transportation

Charges for public transportation, airport buses, Lyft, Uber, and taxis (including reasonable tips not to exceed 20%) are reimbursable for service to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Receipts are required for expenses exceeding $75 per trip.

Employees traveling together to the same location should share ground transportation to and from the airport whenever possible. The most economical mode of transportation should be used to and from airports, bus and rail terminals. The following modes of transportation should be considered: buses, subways, taxis, rideshares (Uber/Lyft); hotel and airport shuttle services; or personal cars. Use of private limousine and black car services are generally prohibited, unless there is a demonstrated/documented business need.

X. Lodging

Travelers are expected to use negotiated or preferred rates whenever possible, and that such rates are the most economical to achieve the business needs of the University. Travelers may accept room upgrades if the upgrade is at no additional cost to the University. Sufficient advance booking will assure the best accommodations at the most reasonable cost. Seminars and conferences often offer favorable rates at particular hotels for attendees, and employees attending conferences at specific hotels should request a room at the minimum rate offered. Lodging reimbursement is limited to single occupancy, single rooms only, unless rental accommodations are shared by more than one authorized traveler. Documentation of such situations should accompany the hotel receipt. Expanded accommodations for family members and/or guests are the responsibility of the employee, and are not reimbursable. ADA-related Travel Expenses require an HR pre-approved travel agreement in accordance with the established ADA Policy and ADA Travel Procedures.

A traveler who has been assigned a University corporate card must use that card to place a reservation and for payment at check-out. To secure reimbursement following completion of travel, the final itemized hotel bill with proof of payment must be submitted. Please note, a hotel reservation confirmation is not acceptable documentation as proof of payment.

If the traveler is unable to honor the reservation, it is the traveler's responsibility to ensure that the room is canceled in compliance with the cancellation terms established by the hotel. Travelers should request and record confirmation of the cancellation in case of billing disputes. Travelers must cancel the room reservation by the required notice time frame specified by the hotel to avoid a "no-show" charge. Travelers will be reimbursed for cancellation and no-show charges only in the event of circumstances deemed beyond the traveler's control (e.g. emergency medical issues).

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a given number of paid room nights at the hotel. Travelers may retain awards from such programs for personal use; however, participation in these programs must not influence hotel selection that would result in incremental cost beyond the preferred rate.

Alternative Lodging: Airbnb, Vrbo, and Other Home Share Services

When traveling on SCU business that requires an overnight stay, travelers are highly encouraged to arrange for lodging at hotels or other commercial properties which typically have flexible cancellation policies and carry insurance that covers guests in the event of personal injury or property loss. Properties offered by short-term rental sites (e.g. Airbnb, VRBO, or other home share services) vary in terms of their policies and coverage. For that reason, lodging through short-term rental sites for SCU business travel is discouraged. In some cases, lodging at a short-term rental site might be preferable for cost or other reasons. In those cases, lodging at short-term rental sites may be permissible, subject to this Accountable Plan and SCU's Short-Term Rental Guidelines.

XI. Meals

Employees will be reimbursed for meal expenses while traveling on university business. Travelers may select to be reimbursed on the basis of (1) actual expenses (preferred) or (2) *per diem*. For each trip, to ensure compliance with IRS regulations, one method or the other is to be used for the entirety of the trip – they cannot be combined.

Meals consumed individually by an employee while traveling locally are not allowable business expenses according to the IRS. This does not include meals when an employee is dining with other individuals for business purposes. See Business Meals with Guests below.

A. Actual Expenses (Preferred Method)

1. Individual Meals

The University depends on its employees to exercise prudence in the selection of restaurants. The University will not reimburse meal costs that are deemed to be lavish or otherwise extravagant. The IRS applies an "away from home/overnight" test to determine the treatment of meal costs incurred in conjunction with travel as business expenses. The cost of meals on one-day business trips locally or away from home are not reimbursable if the trip does not require an overnight stay. The following guidelines apply in situations where reimbursement of actual meal expenses is authorized:

- Breakfast reimbursement permitted if travel begins earlier than 7:00 a.m.
- Lunch costs will be reimbursed on all out of town assignments with an overnight stay.
- Dinner costs will be reimbursed when the traveler is out of town for the evening meal or returns after 7:00 p.m.

Reimbursement for any meal (breakfast, lunch, or dinner) is not permitted if a meal is otherwise provided (e.g. by the transportation company, conference, or seminar).

Domestic and foreign travel and meals will be reimbursed at the actual cost up to the maximums set forth in **Attachment A**. The supervisor or department head approving the expense report should review these costs for reasonableness.

2. Business Meals with Guests

Business meals are defined as meals with two or more business associates during which business discussion takes place. Employees will be reimbursed for authorized and/or reasonable business meal expenses with appropriate documentation. Business meals are considered to be those involving SCU employees, including those in which there are external parties (non-SCU employees) with a current or prospective business relationship to the University present. The University recognizes that informal networking between SCU employees is valuable; however, the cost of meals and refreshments for routine meetings (e.g. frequent lunches, one-on-one's, coffee/snack 'catch-ups/check-ins') between SCU colleagues is the responsibility of the individuals and are to be treated as a non-reimbursable personal expenses.

Meal maximums have been established for business and entertainment meals in **Attachment A** and must be observed by all University personnel. Any meal expense exceeded above the maximum limit will be considered a personal expense. It is anticipated that individuals will exercise judgment in limiting use of university resources for such purposes to a reasonable amount.

Prudent judgment is expected to be utilized to ensure proper use of university resources, meals should not be considered the default component of university business; organizers are encouraged to first evaluate if the event's objectives can be met effectively without a meal.

Below are some examples of allowable and unallowable business meals with guests;

Allowable examples

- **Recruitment:** Hosting a job candidate for a faculty or staff position, including the search committee members.
- **Faculty/Staff Mentorship**: Allowable if there is a bona-fide business purpose and not routine in nature.
- **New Hire Lunches and Retirements**: Reasonable meal expenses for welcoming a new faculty or staff member to the department, as well as occasional meals or light refreshments to honor an employee who is retiring or leaving the University after a significant length of service.
- **External Collaborations:** Meals with visiting scholars, guest speakers, or researchers from other institutions to discuss active or future projects.
- **Donor and Alumni Relations:** Meals with potential or current donors, alumni, or board members for the purpose of fundraising or university advancement.
- **Programmatic Activities:** Meals and light refreshments provided in support of Santa Clara University's educational mission, including orientations, commencements, athletic team meals (subject to NCAA guidelines), and other academic-based events.
- **Intradepartmental Staff Morale Events:** To maintain proper fiscal stewardship of University funds, reimbursement for department morale events such as holiday celebrations and team-building exercises should be limited to two (2) events per fiscal year per unit/department.

Unallowable examples

- **Internal "Check-ins":** One-on-one meetings between a manager and a direct report or two colleagues discussing routine business over lunch or coffee.
- **Spousal/Partner Meals:** The cost of a spouse or partner's meal is almost universally unallowable

When the employee is dining or entertaining other individuals for business purposes, the SCU Accountable Plan requires that the employee have appropriate documentation regarding expense substantiation and business connection to satisfy IRS requirements, and such documentation at a minimum should include;

- Date
- Place
- Nature of business conducted
- Names of all guests present
- Business affiliation of guests
- Amount

Additionally, Itemized Receipts must be provided for meals and business expenses where the charge is equal to or exceeding $75. For example, if a business meeting between two guests is $100 total, an itemized receipt should be provided as the charge is in excess of

$75 (despite the fact that on an individual basis, each attendee may have incurred under $75 in expense per person).

Receipts should document the:

- Supplier Name
- Date of transaction
- Amount
- Itemization (detailed list of all items purchased including price of each item)
- Proof of payment (if via credit card, this can include a receipt showing the last four digits of the card used, or credit card statement showing the same)

To ensure appropriate fiscal visibility and approvals, in cases where two or more SCU employees are engaged in a business meal, the most senior University employee in attendance must pay for and substantiate the expense

B. Per Diems

1. Domestic

In place of reimbursement for actual meal expenses, the traveler may choose to utilize flat rate reimbursement (*per diems*). Similar to actual reimbursement, under IRS regulations, the travel generally must include an "overnight stay" (as supported by a lodging receipt). There is no per diem allowed for lodging expenditures, which must be claimed at actual rates and substantiated by accountable plan compliant receipts.

The use and amount of such *per diem* should not exceed those published annually by the U.S. General Services Administration (https://www.gsa.gov/travel/plan-book/per-diem-rates) for the location and time period of travel considered. As part of substantiation, please include a copy of the GSA rate table, highlighting the location and corresponding per diem amount being claimed.

NOTE: Any meal and incidental costs over and above the daily per diem rate will not be reimbursed if the per diem rate is selected. Employees and managers should ensure that per diem claims are aligned with actual travel duration and appropriately adjusted for any meals provided externally. Incidentals in this context are intended to cover fees, tips and other personal services (e.g. cleaning and laundry) associated with travel.

If meals are included with the conference/registration fee, an adjustment based on above rates is required from the per diem rate. For example, if the conference provides breakfast and lunch, per diem will not be reimbursed for those meals.

The per diem option is not available if the trip involves group travel where individual expenses are commingled (i.e. where 2 or more individuals are being paid for). In these cases, itemized receipts for actual cost must be submitted for reimbursement.

2. Foreign/International

Due to extreme variations in the cost of international travel, the University uses the U.S. government military *per diem* rates for meals and incidentals, which can be found on the

U.S. Department of State website, Office of Allowances. As is the case with domestic travel, there is no per diem allowed for lodging expenditures, which must be claimed at actual rates and substantiated by accountable plan compliant receipts.

A copy of the per diem table must be submitted with reimbursement, indicating the location and travel date range.

As you plan your international business travel, please discuss the options below with your department's finance leadership and seek their approval prior to booking travel. The reimbursement option selected must be applied to the entire University business trip (i.e. no mixing actual reimbursements and per diem on the same trip).

Reimbursement Option (Domestic and International)	**What's Covered**	**Documentation / Requirements**
Actual Lodging + Meals-Only Per Diem	Lodging at actual cost, Meals & Incidentals (MIE) at GSA/DoS daily rates	Attach a copy of the GSA (Domestic) or U.S. Department of State (International) rate table, highlighting the location and travel date range.
All Actuals	Lodging at actual cost, Meals & Incidentals at actual cost	Lodging: Itemized receipts required for all expenses, regardless of dollar amount. Meals & Incidentals: Itemized receipts required for all charges exceeding $75.

When a trip includes more than one University business stop and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 a.m.) is determined by the location of the lodging for that night.

XII. Expenses on Behalf of Others

The University will reimburse employees for the actual cost of business meals and related entertainment expenses (e.g., tickets to an athletic event) incurred in hosting events for prospective donors, visitors, and other individuals who have a bona fide business relationship with the University. Under IRS regulations, an entertainment expense is directly related when there is an active discussion aimed at obtaining a specific business benefit.

Expenses for personal entertainment are not reimbursable. Substantiation documentation should include at a minimum, the following:

- Date
- Location
- Event
- Cost
- General business purpose
- Names and affiliations of persons in attendance
- Itemized, detailed receipt (for expenses equal to or greater than $75)

XIII. Services

Reimbursements will NOT be made for any type of service that requires a signed contract between the University and the vendor. Payment for services to an external supplier or independent contractor requires 1099-Misc Nonemployee Compensation reporting to the IRS. All services must go through the contract review process as outlined by the Office of the General Counsel (OGC Contract Process) before any services are performed. Examples of such services include, but are not limited to;

Professional Services: Consulting, technical services
Creative Services: Photographers, marketers, content creators
Other Independent Contractors: Guest speakers, performers

XIV. Phone

NOTE: For employees that may have an employment or other contract with the University that covers device reimbursement, such contracts supersede the guidance of this section.

The University will provide pre-approved employees who perform certain critical job functions and are required to use personal electronic communication devices in the discharge of their duties with a non-taxable monthly allowance processed along with the individual's payroll. Note that the use of personal electronic communication devices is not a job requirement for most employees.

To this end, the University will provide the monthly allowance to such employees as reimbursement for the business use of personal equipment they incur in using their personal cell phones, smart phones, or similar electronic equipment for required business purposes. Under no circumstances should the approved monthly allowance exceed the actual monthly cell phone charges incurred by the employee, and this monthly allowance is subject to the limits set forth in **Attachment A**. **The allowance is all-inclusive, and the University will not reimburse the employee for device hardware, equipment, insurance, loss, repair, or other charges.**

This allowance will be charged to the budget string associated with the employee's department, and pre-approval must be obtained by the employee's supervisor as well as their respective division's Cabinet Member. Approvals for reimbursement are to be reviewed annually at the start of each fiscal year (July 1) to determine if the allowance should be continued as-is or discontinued. The monthly allowance maximum is established as a reasonable estimate of the cost of required business use for eligible roles. Employees who believe their required business use necessitates a higher reimbursement than the maximum must submit a formal exception to their respective Cabinet Member for approval. This request must at a minimum include a full copy of the service bill and an justification of work-related usage in excess of the established allowance maximum.

Employees are reminded that the University provides a comprehensive suite of standard communication tools—including office landlines, desktop softphones, and physical network authentication tokens—which serve as the primary methods for conducting University business. The University has identified the following job attributes establishing a qualifying business need where a personal device is an operational necessity. Employees in roles strictly meeting at least one of these criteria are eligible for the standard monthly allowance;

Qualifying Business Need

An employee typically qualifies if their role includes one or more of the following attributes:

1. **Emergency Response**
   Duties require the employee to be reached immediately to respond to emergencies, safety incidents, urgent service interruptions, or time-sensitive escalations. Eligibility is reserved for positions formally integrated into a scheduled, operational response rotation where immediate contact is essential to university safety or business continuity. Positions not assigned to a formal schedule or scheduled rotation—but that may experience situational or non-routine after-hours contact—do not qualify for an ongoing stipend; actual business expenses incurred during these isolated events must be submitted for ad-hoc reimbursement. Examples include emergency coordinators or safety officers that are required to be 'on-call' to coordinate responses to life-safety threats, hazardous incidents, or urgent medical crises.

2. **Critical Infrastructure Responsibility**
   Responsibilities include critical University infrastructure (e.g., IT/network, facilities systems, public safety, residence life operations) requiring rapid response and immediate coordination. Qualifying roles require the employee to diagnose and resolve high-severity disruptions while entirely away from a traditional campus workstation or regular office setting. If infrastructure events can be managed during standard working hours or via a university-provided laptop, an ongoing stipend will not be authorized. Examples include system administrators, technical leads, and directors who manage the University's core systems and must be available to provide rapid intervention outages, breaches, or other major operational disruptions.

3. **Frequent Business Travel / Field-Based Work**
   The job requires the employee to be away from campus/office on a primary and sustained basis for university business outside of local commuting area and remain reachable for operational, safety, or logistical needs. Local travel across campus, routine off-site meetings, or occasional regional conference attendance are accommodated through standard communication tools and do not establish eligibility for an ongoing stipend. Examples include admissions, recruitment, or development employees who spend significant time traveling to meet prospective students or donors.

4. **Temporary and Ad-Hoc Assignments (EOC Activation and Business Travel)**

Expenses incurred during episodic duties—such as Emergency Operations Center (EOC) activations, or occasional university-sanctioned business and conference travel—do not qualify an employee for an ongoing monthly mobile stipend due to the situational nature of these duties. Instead, in compliance with the University's Accountable Plan rules and California labor standards, the University ensures that when an employee not receiving a stipend is actively requested to utilize personal devices for university business during a crisis or while traveling, associated expenses are reimbursed on an ad-hoc basis:

- Trigger for Reimbursement: The obligation to reimburse expenses is triggered exclusively upon official EOC activation, deployment, or active university business travel status where personal device usage is necessitated. Inclusion on an EOC roster, maintaining availability for potential activation, or registration for a professional conference does not constitute active business use of a personal device.
- One-Time Expense Processing: Following the conclusion of the event or travel, the employee must substantiate the business expense by submitting a standard expense report through Accounts Payable or travel expense channels. To satisfy Accountable Plan rules, the request must be submitted within 60 days of the conclusion of the event and must be accompanied by a copy of the front page of the relevant cellular statement reflecting the baseline monthly cost.
- Proportional Calculation: Reimbursement is strictly limited to a proportional, daily-rate percentage of the employee's actual mobile bill, calculated exclusively for the specific number of days spent on active travel, deployment, or mandatory exercise status.

XV. Gifts to Others Utilizing University Resources

A. Scope and Exclusions

Please note the below section applies to gifts purchased using University funds or resources. It does not apply to gifts funded by a university constituent's own personal resources (e.g., a voluntary departmental collection for a retiring employee), nor does it apply to gifts received by the University that are subject to gift acceptance or other University policies. Additionally, this section does not apply to the following categories, which are subject to separate University governance and tax reporting considerations:

Student and Faculty Awards, Fellowships, and Scholarships: Formal financial awards for academic achievement or degree-related support.

Stipends: Fixed periodic payments for living or study allowances.

Restricted Gift Agreements: Any payment or award governed by a separate donor gift agreement or established endowment fund. These must adhere to the specific fiduciary terms and institutional approvals mandated by the individual agreement.

Research Participant Incentives: Payments or other compensation provided to human subject research participants, which must be approved by the Institutional Review Board (IRB).

B. Gifts to Employees

A gift or award may be presented to an employee (faculty or staff) to recognize contributions and achievements that are above and beyond the scope and expectations of his or her position.

Length of service and retirement awards may also be presented to employees to recognize their service with the University. The following employee gifts and awards are allowable:

- Recognition – A gift of tangible (non-cash, non-gift card) personal property may be given to an employee in recognition of a note-worthy individual accomplishment or as part of a team award for the successful completion of a project. Examples of such gifts include, but are not limited to, flowers, fruit, a book, a plaque, or similar item. In addition, a recognition gift may include a service such as a ticket to an athletic or cultural event. Gifts and awards included under this category must be de minimis (less than $100 in value) and infrequent.

- Length of Service or Retirement – A gift of tangible personal property may be presented to an employee as a length of service or retirement award provided the employee has completed at least five years of service and has not received a similar award in any of the four prior years. Such gifts must be presented as part of a meaningful ceremony that is not determined based on an employee's classification. Under the Treasury Regulations, a gift of services (e.g., a ticket to an athletic event) is not allowable as a length of service or retirement award. Under IRS guidelines, any gift for such purposes must be under $400 and tangible in nature (e.g. non-cash, non-gift card) in order to be considered non-taxable to the employee.

Gifts of cash or cash equivalents (tickets, vouchers, credits, etc.) are expressly prohibited due to the taxable nature of such transactions and the significant administrative and tax compliance burdens they place on the University.

C. Gifts to Non-Employees

Gifts or awards presented to non-employees may be made for promotional or goodwill purposes; as a token of appreciation for, or in recognition of, a service to the University; in recognition of an academic achievement; or for another University business purpose. Examples of individuals eligible to receive such gifts and awards include a Trustee, donor or potential donor, visiting dignitary or scholar, volunteer, speaker, civic leader, community partner, research subject, or other individuals having a business relationship with the University.

<u>NOTE:</u> University employees are prohibited under all circumstances from offering, promising, or giving anything of value, including cash, gifts, meals, travel, or entertainment to a government official. A gift or award may be presented to a student to recognize an important academic achievement or similar accomplishment or to encourage participation in a university event or activity. Such gifts must follow the guidelines established for employee recognition gifts, above (i.e. infrequent, tangible, and de minimis with a maximum value not to exceed $100)

D. Unallowable Gifts

Unallowable (non-reimbursable) gifts and awards include, but are not limited to, the following items:

- Gifts of cash
- <u>Gift certificates</u> or <u>gift cards/vouchers</u> (including Amazon.com, Visa, MasterCard, American Express, or any other gift certificates or gift cards). Such cards are

considered taxable income regardless of dollar amount and should be avoided in favor of tangible, de-minimus (<$100) gifts that are non-taxable.

- Gifts presented to the same individual on a frequent or regular basis
- Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, graduations, and other occasions of a personal nature
- Gifts presented to an immediate family member (i.e., spouse, partner, parent, child, sibling, or in-law) of the University employee making the gift
- Gifts to a political party, campaign, committee, or group engaged in any attempt to influence the general public with respect to legislative matters, elections, or referendums
- Gifts to any person with whom an employee has a business relationship outside of their employment capacity with the University

XVI. Miscellaneous Expenses

An employee will be reimbursed for other reasonable and necessary expenses associated with business travel not specifically addressed in any of the categories above, clearly related to the purpose of the travel and fully documented. Examples include:

- Tips: Up to 20% at restaurants. Excessive tipping is considered a personal expense and will not be reimbursed.
    - Please be mindful that some restaurants charge 15% or more in auto-gratuity or service fees for groups of four people or more. SCU considers these charges to be tips. If you tip additional, it must not exceed 20% when the auto-gratuity and additional tip is combined. For example, 15% auto-gratuity and 5% additional tip equals 20%.
- Laundry services on travel stays 5 days or longer
- Overnight delivery/postage when appropriate for business needs
- Business communications: travelers will be reimbursed for reasonable, business-related Internet charges incurred (e.g., hotel Internet access charges) while traveling on university business but not for the cost of home Internet service.
- Baggage handling and storage
- Flowers from department for funerals and hospitalized employees
- Passport fees, visa application fees, currency conversion fees and fees for required shots when required for international business travel

XVII. Non-Reimbursable Expenses

Expenditures for items which benefit an employee personally are not reimbursable. While the below lists are intended to provide examples of non-reimbursable expenses, it is not exhaustive. As always, SCU constituents should ensure that expenditures incurred are compliant with policy and have a demonstrated business need:

Travel & Transportation

- Additional travel expenses incurred when an itinerary is altered to accommodate personal business (e.g., airline change fee)
- Airline tickets purchased using frequent flyer miles

- Costs incurred by failure to cancel reservations (hotel or transportation) except in properly documented emergencies
- First class travel, or other seating, above the coach level (except as stated in Section IX-A for International Travel)
- Hotel laundry service (for stays less than five days)
- Hotel valet service
- Purchase of flight or trip cancellation insurance
- Rental car insurance for domestic travel
- Rental car mileage for personal use
- Rental of luxury or sport car models
- Transportation passes for commuting purposes
- Unused room reservations not properly canceled

Personal Expenses / Non-Business Related

- Application and periodic fees for the US Customs and Border Protection's Global Entry program, CLEAR, TSA PreCheck, etc.
- Auto repairs
- Car washes
- Child care
- Contributions to public officials or candidates for public office
- Doctor bills, prescriptions or other medical services
- Donations (personal or on behalf of the University)
- Excessive personal phone calls
- Fees for frequent flyer programs or hotel rewards points programs
- Gift card balances and reloads, including Starbucks and similar store card reloads
- Haircuts
- Hotel amenities and excess incidentals (in-room movies, exercise facilities, spa fees)
- Meeting meals between SCU employees (periodic lunches, one-on-one's, catch-ups)
- Monthly internet line charges from an employee's personal residence (unless written agreement with business purpose)
- Non-business-related membership dues, including airline club dues and country club dues unless authorized by an appropriate authorized signatory
- Other expenses deemed unreasonable, lavish, or extravagant
- Personal entertainment
- Personal purchases of goods and services for non-University business
- Pet care
- Relocation/Moving Expenses (see Relocation Assistance Guidelines)
- SCU Parking Permits
- Parking Tickets
- Theft, loss or damage to non-business-related personal property
- Restaurant tips in excess of 20%
- Traffic fines/violations
- Travel expenses of spouse or other non-business-related travelers.

Procurement / Purchasing Process Violations

- Any expense that violates the University's Procurement Policy. This includes, but is not limited to, non-compliance with: competitive bidding mandates, purchase order procedures and Information Technology (IT) procurement requirements.

- Amazon Prime & associated membership fees (contact Procurement Services for Amazon Business Prime setup)
- Amazon products: ALL Amazon purchases need to be made through the Workday Amazon Punch-out, unless an exception is granted by the Purchasing Department
- Business Cards, engraved office name plates and signs must go through the purchasing department with our contracted supplier
- Business expenses not substantiated by original receipts/documentation meeting SCU's Accountable Plan standards
- Computers/Tablets/Monitors - please email quotes@scu.edu for your computer purchase needs
- Furniture: These purchases need to be handled through Purchasing for ergonomic standards and installation services
- Monthly subscriptions to services for which a purchasing process exists (e.g., Adobe Pro)
- No professional services requiring a contract between the University and the vendor/supplier (see Section XIV) will be reimbursed through expense reports or P/TCard reporting, including gig economy and freelancing platforms such as Upwork and Fiverr, catering services, photographers, etc.
- Printers and printer toner - please email quotes@scu.edu to take advantage of our supplier discounts
- Ridesharing and food delivery services required, recurring, or optional membership fees: (e.g., Zipcar, DoorDash, Ubereats, etc.)

Miscellaneous

- Credit card late fees
- Golf fees or sporting event tickets
- It is not permitted to claim donations as human subject research participant expenses and to seek reimbursement.

XVIII. Cash Advances

The University places a high importance on the safety of its faculty, staff and students while using cash. As a result, whenever feasible, the University requires the use of a purchasing/travel card instead of cash. A cash advance is a request for an advance of funds in anticipation of future travel or business-related events or expenses. Cash advances are restricted and primarily issued to Santa Clara University (SCU) employees for international travel, though select other circumstances may qualify as outlined below. Each request is reviewed on a case-by-case basis in accordance with the below guidelines, and must be approved by the University Finance Office.

Note: Cash Advances on SCU P/T cards are generally prohibited.

Advances may be obtained in those circumstances in which University travel would impose a financial burden on the individuals involved. Cash advance requests are submitted through Workday using the Spend Authorization process. Please ensure cash advance requests are submitted to Accounts Payable at least two weeks prior to the trip but no more than 30 days prior. Requests must include the proper supporting documentation showing the business purpose and the anticipated expenses. Advances are not issued to employees who have yet to reconcile previously issued advances.

Cash advances are subject to the SCU Accountable Plan rules. The University considers a travel advance to be a loan. As such, each advance must be settled within thirty (30) days of an employee's return from travel. The University will include outstanding advances in the employee's earnings by a payroll adjustment sixty (60) days after the travel advance check date or direct deposit date.

Cash advances will not be issued for employee relocation expenses or in the case of consultants, speakers or other individuals not on the University payroll.

Cash advances will only be allowed if one or more of the following circumstances apply:

- International travel
    - Traveler will be paying for all group travel business expenses

- Traveler will be paying for all business expenses for a group consisting of two or more individuals' per diem needs for team travel

- Cash for research subject payments on Grants and Projects

    - Please contact the University Controller's Office to discuss the documentation process for Human Subject Research payments prior to submitting your cash advance request.

    - All cash advance requests involving human subject participant expenses must include Institutional Review Board (IRB) documentation confirming their official approval of your research study regardless of protocol status (e.g., exempt, expedited, full board review).

For additional information as to the conditions and circumstances in which cash advances may be requested, please refer to SCU's Cash Advance Condition's Matrix

ATTACHMENT A: Reimbursement Limits

The following list includes the per-person limits for employees and other individuals traveling or entertaining while on university business:

Expenses	Limit
Domestic Travel Meals (Per Diem)	Rates in force for period of travel as published by GSA https://www.gsa.gov/travel/plan-book/per-diem-rates
Domestic Travel Meals (Actuals)	Not to exceed daily rates in force for period of travel as published by GSA https://www.gsa.gov/travel/plan-book/per-diem-rates
Foreign Travel Meals (Per Diem)	Rates in force for period of travel as published by U.S. Department of State https://allowances.state.gov/web920/per_diem.asp
Foreign Travel Meals (Actuals)	Not to exceed daily rates in force for period of travel as published by the U.S. Department of State https://allowances.state.gov/web920/per_diem.asp
Business/entertainment meals with guests	Breakfast: $30 per person Lunch: $45 per person Dinner: $100 per person All amounts inclusive of taxes, fees, and tips
Mileage	Rates in force for period of travel as published by IRS https://www.irs.gov/tax-professionals/standard-mileage-rates
Cell Phone Allowance	$50 per month