TRAVEL SERVICES TRAINING

LEARNING OBJECTIVES

• Discuss entire travel process from PRIOR Approval to Reimbursement
• Tools to reduce cost for travel related expenses and avoid use of personal resources
• Outline methods of payments for travel related expenses
• Review travel related policies, regulations and WSU procedures
• Procedure for preparing and processing T&E

TRAVEL PROCESS
APPROVAL TO TRAVEL

- PRIOR approval is required for ALL official University travel in order for the traveler to be eligible to TRAVEL and to be REIMBURSED – BPPM 95.05

- Required written approval for official WSU travel - Travel Authority (TA) form
  - A dean, director, chair or authorized University official must personally sign
  - Indicates approval of the Travel Plan
  - The department must retain the approved TA in departmental files
  - The TA is not required to be routed in Travel or AP unless:
    - A Travel Advance is requested OR Conference Registration is to be paid in Advance

- Employee in-state travel allows for VERBAL approval except when:
  - Requesting an exception to policy and/or
  - Travel is partially or fully funded by a THIRD party

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BOOKING TRAVEL

- Departments/Travelers may book through the following:
  - Travel Agency
  - Online Agency
  - Directly with a Vendor

- Ensure the authorized travel plan is the most ECONOMICAL and ADVANTAGEOUS to the State

- The traveler is responsible for exercising prudent judgment when making travel arrangements

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COST SAVINGS – STATE CONTRACTED RATES

- Take advantage of cost savings through WSU’s various State contracts:
  - Easifly booking travel on Alaska Airlines or Horizon Air
    - State contracted fares
    - Avoid third-party booking fees
    - Earn Alaska Airlines Mileage Plan miles for the State agency
  - SWABIZ: booking travel on Southwest Airlines
    - State contracted fares
    - No change fees, bags fly free
  - Enterprise/National Rent-A-Car: contracted rental car rates
  - NASPO ValuePoint Travel Center: over 11,000 lodging facilities that will honor per diem rates
CTA — METHODS OF PAYMENT
• Central Travel Account (CTA): A Visa ghost card account—used by departments to purchase AIRFARE, BUS AND RAIL FARES
• Advantages:
  - Personal resources do not have to be used for business related travel expenses
  - Centralizes the booking process—allows for easier reconciliation
  - Budgets are charged during the reconciliation process
• How to get a CTA account?
  - Apply by sending a memo to Travel Services
• Ensuring CTA compliance:
  - Maintain CTA log sheet with supporting documents
  - Timely on-line reconciliation: JPMC PaymentNet
  - ONLY allowed transactions: air, rail or bus fees

TRAVEL CARD—METHODS OF PAYMENT
• Corporate Travel Card: A personal liability Visa card—issued to WSU employees and ONLY to be used for WSU travel related expenses
• How to apply for a Travel Card?
  - MUST be a WSU employee and expected to take at least ONE business trip per year
  - Complete Travel Charge Card Application AND Cardholder’s Agreement
  - Forms are located: https://travel.wsu.edu
  - Submit signed forms to Travel Services—allow 2-3 weeks for processing
• Prohibited Purchases—any personal items and/or non-official travel related expenses
• Allowable Purchases—meals, hotels, car rentals, taxi, baggage fees, etc.
• Upon returning from a trip, the traveler is responsible for the following:
  - Completing a TEV to be sent to Travel for processing
  - Paying the card balance in full when reimbursement is received—partial payments are prohibited

DIRECT TO VENDOR — METHODS OF PAYMENT
• Vendor invoices WSU directly—payments are processed through Travel Services
• Document business purpose and lodging exception rule (if applicable)
• Direct Vendor payments are ONLY allowed for the following:
  - Non-employees car rentals
  - Non-employees lodging
  - Conference registrations
• Contractual lodging agreements are paid by the AP Contracts Desk
  - Requires original signature and budget coding—C# is used for payment reference
• Exceptions for WSU Employee Lodging Direct Bills—see BPPM 95.06
  - Allowable when WSU employees accompany non-employees or students OR
  - When few or more WSU employees book a block of rooms
Purchasing Card — Methods of Payment

- P-Card: A corporate backed Visa card — available for faculty and staff and restricted to WSU business purchases only.
- The P-card can ONLY be used for the following travel related expenses:
  - Non-employee travel expenses, except airfare (use CTA) and rental cars (Direct Bill thru Enterprise)
  - Conference registration fees
  - Washington “Go-Pass” fees
- For Purchasing Card policy exception requests related to Travel:
  - Contact purchasing.card@wsu.edu

Travel Advances — Methods of Payment

- Travel Advances are approved and processed through Travel Services – BPPM 95.05
- Who qualifies for a Travel Advance?
  - WSU employees in travel status for more than 14 days AND with no outstanding advances
- How to get a Travel Advance?
  - Complete and submit a signed Travel Authority to Travel Services (zip: 1025)
  - Must be signed by department head or designee, expenditure authority and traveler
  - Allow 10 business days prior to the trip start date for processing
  - Contact the Travel Manager to request any exceptions to the Travel Advance policy
  - If the exception is approved — the advance must be issued on 17A funds
  - Advances cannot be issued more than 30 days before the trip start date

Determining the Advance Amount

- Amount should be equal to or less than the total per diem allowance (lodging & meals) for the number of days in Travel Status

Example:

![Travel Advance Example](image)
TRAVEL ADVANCES - CONT.

- Clearing a Travel Advance – Travel advances are cleared with the submission of a TEV substantiating the expenses, and if applicable, the recovery of any portion that was not expensed.

- Tax Implications
  - WSU follows an accountable plan as outlined in IRS Regulation 463
  - Travel advances must be substantiated and cleared within 120 days of the advance date
  - If these conditions are not met, the applicable amount will be reported to Payroll Services,
  - Payroll will withhold appropriate taxes based on the traveler’s W4 allowances
  - The taxable amount will be reported as taxable income in Box 1 of the traveler’s W2

PERSONAL RESOURCES – METHODS OF PAYMENT

- Personal Resources i.e. debit/credit card can be used for all employee and non-employee travel related expenses
- Upon completion of the trip:
  - Submit a TEV/Expense reimbursement with applicable receipts and business purpose

TRAVEL STATUS

- Travel status begins when the traveler leaves their official station or residence on the way to a temporary duty station
- While in travel status, travelers need to keep the following receipts:
  - Lodging (showing $0 balance)
  - Transportation (i.e. airfare, rental car, etc.)
  - Allowable miscellaneous travel expenses in excess of $50
ALLOWABLE EXPENSES

- Lodging
  - Reimbursed at actual cost up to the daily maximum lodging rate
  - Travelers must use a commercial lodging facility
  - Shared venue lodging (i.e., Airbnb, VRBO, etc.) are allowable per WSU policy
  - Lodging within 50 miles of official residence/station is not reimbursable

- Meals
  - Reimbursed at the meal rate in effect at time of travel for the location
  - Location for overnight trips is based on where the traveler sleeps (effective 1/1/2019)
  - Single Day Trips – if 11-hour rule is met, meals are considered taxable income
  - Defined Meal Period – traveler must be in travel status for the entire meal period (effective 1/1/2019)
    - Breakfast: 7-9am
    - Lunch: 12-2pm
    - Dinner: 5-7pm

 Personal expenses and expenses non essential to official state business are NOT reimbursable

TRANSPORTATION EXPENSES

- All WSU employees seeking reimbursement must utilize the E-forms system
- User Guides: http://public.wsu.edu/~forms/eforms.html
- Best practice is to have one TEV per trip/per traveler
- In group travel, each traveler should pay for their own travel related expenses
- Prepare a TEV for all travel related expenses to:
  - Claim reimbursement
  - Account for travel advances
  - Account for travel supported by 3rd party

TEV PREPARATION

- All WSU employees seeking reimbursement must utilize the E-forms system
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- Prepare a TEV for all travel related expenses to:
  - Claim reimbursement
  - Account for travel advances
  - Account for travel supported by 3rd party
Upon returning from a trip, the traveler is responsible for submitting required receipts and other pertinent details (i.e. time frame):

- Trip start/end date
- Primary destination
- Business purpose of the trip
- Complete the “Travel Details” section to include justification of an expense or request an exception to policy
- The traveler and authorized personnel sign the completed TEV, certifying and approving the travel expenses

The TEV preparation includes:

- TEV must be submitted within 60 days of trip end date
- If not, the expenses will be taxed as ordinary income on the traveler’s W2
- Per IRS regulation and as part of WSU’s accountable plan
- Third-party funded trips require a TEV to be submitted
- Must be cleared within 120 days of the advance paid date
- If not, the advance will taxed as ordinary income on the traveler’s W2

TEV processing:

- TEV’s are processed by Central based on the Last Name of the traveler
- TEV’s are processed within 10 business days of a properly completed TEV
- If claimants do not have a WSU ID#, additional processing time is needed
- Travel staff conducts a TEV audit based on the following:
  - Name and address on the form match what is in the WSU system;
  - WSU ID number is correct;
  - Trip start and end dates are accurate;
  - Per diem is correct based on location;
  - If lodging expenses are being claimed, a rate number is provided for justification;
  - All required receipts are attached;
  - Signed by responsible authority of the budget (being used);
  - Appropriate funding is used (i.e. 174 where needed);
  - Identify any taxable expenses and make those to Payroll, and;
  - Compliance with WSU and state travel policies.
PAYMENT TIMING

- In E-forms there is a 2-day lag from finalized TEV to payment schedule date
- Direct Deposit: deposited 2-3 business days after payment scheduled date
- Checks: allow 5-7 business days to receive check
- Wires (international individuals): same day funding

FAQ’S

- Can a traveler be reimbursed for?
  - Seat upgrades: No, this is a personal preference item
  - Travel insurance/protective film: No, this is a personal preference item.
  - Flight change fees: Yes, but only with proper business justification on TEV
  - Airfare purchased with miles: No, this would be personal cash gain for the traveler
  - Rental car upgrade: No, this is a personal preference item
- What if I am in an accident or experience damage to my personal vehicle while on a WSU business trip?
  - When using your own personal vehicle, WSU is not responsible for any loss or damage
  - Personal vehicle insurance would be primary insurance coverage
  - Specific questions should be addressed to Risk Management
- Other FAQ’s — Discussion

THANK YOU!