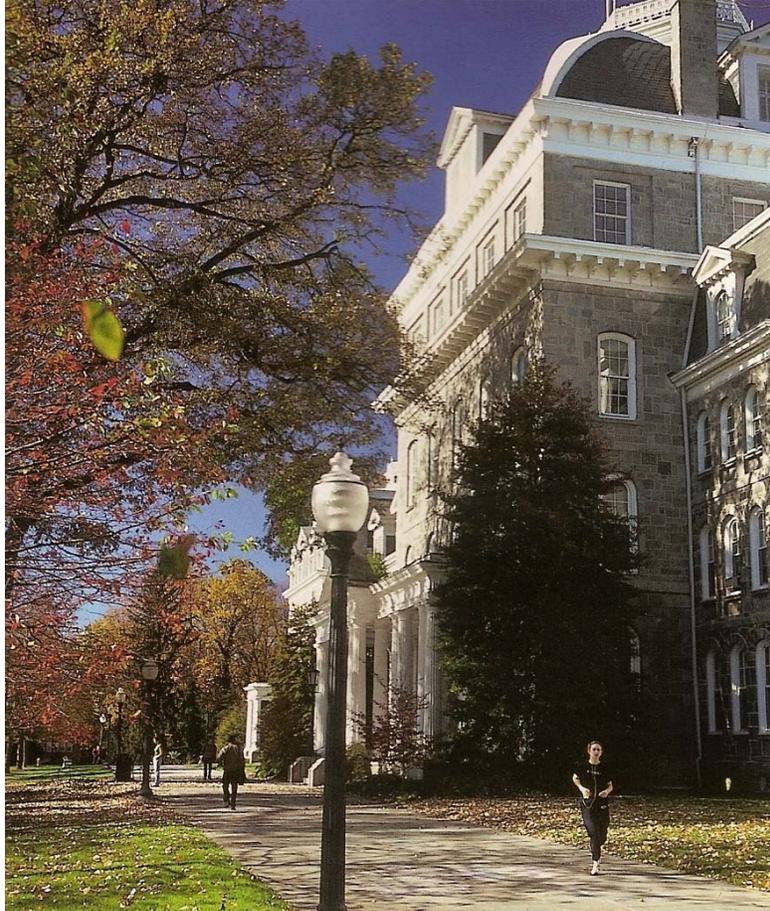


SWARTHMORE COLLEGE



Reimbursement and Expenditure Guidelines

SWARTHMORE COLLEGE
REIMBURSEMENT AND EXPENDITURE GUIDELINES

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SWARTHMORE COLLEGE REIMBURSEMENT AND EXPENDITURE GUIDELINES

Purpose:

To provide guidance and outline the policies / procedures pertaining to the reimbursement of business expenses, including College travel and related expenses.

Goal:

To provide tax-free reimbursement of business expenses to employees through an "accountable plan" within Internal Revenue Service (IRS) guidelines.

What is a business expense?

In order to be reimbursed tax-free, a business expense must be the type of expense that would be deductible in the eyes of the IRS on one's income tax return. The basic rule is that the business expense must be both "ordinary" and "necessary" and be directly connected with or related to your profession. The other general restriction is that the expense cannot be considered lavish or extravagant.

The term "ordinary" refers to an expense connected to a common and accepted practice in your profession. The term "necessary" refers to an expense that is appropriate and helpful in developing or maintaining your profession. The IRS does not consider all business expenses to be ordinary and necessary. For example, you may consider the expenses of a home office to be a business expense. However, for most of us, the IRS will not consider a home office to be deductible because, as employees, we are provided with an office here on campus.

Note that if non-deductible business expenses are reimbursed on an occasional basis, such items must be included as taxable compensation (W-2).

Special Note: Faculty travel for purposes of attending professional meetings or doing research which makes use of College support should follow these procedures insofar as is appropriate.

In addition to travel expenses, there are special legal considerations regarding wage payments when non-exempt (hourly-paid) staff members travel on College-related business. Before a non-exempt employee travels, please contact Human Resources for a description of how their travel time and out-of-town work time should be accounted for and compensated.

General Policies:

1. The basic policy governing expense reimbursement is that an individual traveling on College business should neither gain nor lose personal funds as a result of official travel. Faculty using faculty travel funds to attend professional meetings or faculty research funds for travel related to scholarly activities is considered to be traveling on

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College business. The College will reimburse all employee travel and entertainment expenses that are reasonable and actually incurred for transportation, local travel, meals, lodging, and other necessary business expenses. Travel reimbursements for faculty to attend professional meetings or to do research cannot exceed the stipulated amount of the grant provided by the College.

2. No employee (faculty, staff or student) may approve their own reimbursement request. Generally, reimbursement requests are to be approved by the department head responsible for the budget being charged.
3. The College does not reimburse for travel expenses using a per diem basis. Reimbursement will be made on the basis of actual and reasonable cost.
4. Individuals traveling and/or entertaining on official College business are required to submit travel expense reports (which must include the business purpose of the expenditures), completed and properly authorized as described below, to the Business Office within 30 days in order to receive reimbursement. Supporting documentation (e.g., dated original receipts) must accompany the report for all related expenses. In the rare case where a receipt for a minor expense is not available, a description of the expenditure must be attached to the form in order to receive payment.
5. The College will reimburse only those travel expenses submitted by faculty, staff and other individuals which are incurred for the performance of authorized College business except as provided in the **Spouse/Partner Travel (also known as Companion Travel) Policy** (see policy below).
6. Assuming a reasonable level of comfort and convenience for the traveler, every effort should be made to make business travel arrangements which keep College expenses to a minimum. When itineraries are altered to accommodate personal matters, the traveler is expected to pay any additional costs incurred except as provided in the **First Class or Business Class Travel Policy** (see policy below).
7. The College will reimburse the travel costs of students and non-employees (such as job applicants, lecturers, consultants, and other individuals) when required by authorized contractual agreement or when approved in advance by the relevant department head or President's Staff member.
8. Employees whose travel is funded by a sponsored grant or contract must ensure that all procedures and restrictions of the sponsoring organization are followed. Sponsors may impose procedures which are more restrictive, and in some cases may deny reimbursement.

For government grants, see restrictions. (See section on Government Funded Grants)

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Accounting for the receipt of funds:

Any faculty or staff member accepting funds on behalf of the College is responsible for ensuring that the funds are handled appropriately, consistent with standard college procedures. All communications related to fundraising, trips, sponsorships etc...should clearly indicate that all checks are to be made payable to "Swarthmore College".

Receipt of gift funds - In order to be tax deductible, gifts must be processed internally by the Development Office.

Receipt of other funds - The standard procedure for the receipt of non-gift funds (cash, checks, etc...) for a college program, function or activity is to promptly submit the funds to the Business Office for deposit using the Cash Receipts Form. More information on deposits can be found at: <http://www.swarthmore.edu/Admin/business/index.html>

Question: Someone inadvertently made a check payable to me individually, a college employee, rather than payable to Swarthmore College. What steps should I take?

Answer: You should immediately do the following:

1. Notification. Staff members should notify their direct supervisor. Faculty members should notify their Department Head and/or the Provost Office.
2. The check should immediately be endorsed to / signed over to the College by the individual and submitted to the Business Office (non-gifts) or to the Development Office (for gifts) for internal processing and deposit into the proper college bank account.
3. Under no circumstances should the employee -- faculty, staff or student - deposit the check into their personal account. See the additional background information below.

Additional background:

Funds or other resources intended for the support or benefit of a college budget or any other college program (such as a restricted gift or grant, agency or plant fund) must be properly accounted for within the books and records of the College and may not be diverted or misdirected into a non-college bank account, or used to directly reimburse a college employee for business expenses outside of the approved reimbursement guidelines of the College.

The College has an obligation to properly review, approve and record every transaction within the accounting system. Every transaction is subject to audit.

The misdirection of College funds / resources, or the reimbursement of business expenses outside of the approved policies of the College constitutes a serious breach of internal control and a falsification of records. This type of serious employee misconduct may warrant immediate discharge.

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Spouse/Partner Travel Policy (also known as Companion Travel)

IRS regulations state that any reimbursement for companion travel is considered taxable income to the employee unless the companion travel is a) for a bona fide business purpose, b) benefits the College, and c) is documented.

The College's policy is that in certain authorized circumstances the College will pay, or will reimburse for travel, meals and expenses of the spouse/partner of an employee.

Specifically, while performing their official duties in the areas of development, alumni relations, and other business of the College, the President and the Vice President for Development and Alumni Relations may be accompanied by their spouses/partners, who are expected to make an important contribution to achieving the purposes of the travel or events. In those cases, the College's policy is to authorize the payment or reimbursement of all reasonable travel and related expenses of the President and Vice President for Development and Alumni Relations spouse/partner.

Under the accountable travel plan of the College, all expenses must be documented and receipts provided. In addition, when companion travel is covered, the following conditions must be met in order to exclude the travel costs from the taxable income of the employee:

- the spouse/partner attends and contributes to the official function, and
- the purpose of the travel, the activities of the spouse/partner relating to College business and the expenses incurred are fully documented

Any spouse/partner travel other than the President or the Vice President for Development and Alumni Relations must be approved, in advance, by the President.

Payments for travel expenses for any College employee's spouse/partner, dependent, or guest that are approved by the President, but do not meet these criteria will constitute taxable income to the employee.

First Class or Business Class Travel Policy

In general it is the College's policy that first class or business class travel is not authorized for College employees traveling on College business. However, there may be circumstances when flying first or business class is appropriate. Such circumstances may include the length of the trip or a temporary health condition. In such cases, first or business class travel for the President may be reimbursed, provided it is approved by the Chair of the Executive Committee of the Board of Managers (or another member of the Executive Committee if the Chair is unavailable). For all other employees (faculty and staff), first or business class travel must be preapproved by the President.

Any College employee, including the President, may use their personal "points", "coupons", or pay directly for upgrades to first or business class. The College will not reimburse for such upgrades.

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Authorization:

Authorization for a travel advance or reimbursement must be approved by the department head or supervisor having budgetary responsibilities. See more on travel advances below.

All requests for advance or reimbursement for academic department heads should be sent to the Provost's Office for signature and forwarding to the Business Office.

All travel expense reimbursement requests, of any college employee, are subject to audit. The Vice President for Finance and Treasurer will approve reimbursement requests for members of the President's staff. A summary of all reimbursements to President's staff is provided to the Audit Subcommittee.

What supporting documentation is necessary for reimbursement?

For most items, you will need an original hard-copy receipt that includes detailed information about the expense and provides proof of payment. If the receipt does not provide proof of payment, you will need to provide additional information (cancelled check, or credit card statement). When an original receipt has been lost, the traveler should note that loss on the reimbursement request and provide, when possible, a copy of the proof of payment (such as a copy of the cancelled check or credit card statement). The College reserves the right to refuse reimbursement if an employee repeatedly reports lost or misplaced receipts.

If the expense is travel-related, you should complete a Travel Advance / Reimbursement Form, attach the appropriate supporting documentation, have the report approved, and then submit it to the Business Office within 30 days of your return.

If the expense is not travel-related, you should submit a check request along with supporting documentation.

These and other downloadable forms are available on the Business Office web page at: <http://www.swarthmore.edu/Admin/business/downloadable.htm>

What options are available to finance business travel expenses?

During the year it is often necessary for College personnel to travel away from home for several days or sometimes weeks to conduct College business. To cover anticipated out-of-pocket expenses while traveling, employees may charge expenses to their Corporate Card, use personal credit cards and/or cash, or obtain an advance from the College Business Office prior to the trip.

A. Corporate Visa Credit Card:

1. An employee may obtain a Visa card with the approval of his or her President's Staff member if their duties require **at least one** of the following:

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- Travel more frequent than twice per year
 - Purchasing of items more frequently than once per month for the department that cannot reasonably be done through existing College arrangements (eg., Office Basics, Staples card, Home Depot card, standing purchase orders, etc.)
2. Applications for these cards are available in the Business Office.
 3. Visa cards will be issued in the name of the employee and must be used for expenses incurred on official College business. Personal expenses are not to be charged on this card.
 4. Timely payment of the Visa card is expected and is the responsibility of the employee. Any finance charges or fees incurred due to late payment are the employee's responsibility.
 5. The College will promptly reimburse the holder for all reasonable and necessary business expenses upon presentation of a completed and approved expense report with original receipts attached. Therefore, the employee can reasonably expect to receive reimbursement from the College before the Visa payment is due.
 6. Lost or stolen cards must be reported immediately to the Business Office and Visa.
 7. When terminating employment with the College, the employee is required to return the card to Human Resources on or before their last day of employment.
 8. When terminating employment, the employee must submit the final Visa bill with original receipts for payment by the due date. Failure to pay the balance will damage the employee's credit rating.
 9. Failure to comply with the terms of the Visa card program will result in forfeiture/voiding of the card.
 10. Failure to comply with the terms of this agreement will result in a formal notification that will become part of the employee's personnel file and may constitute grounds for disciplinary action related to the individual's employment with Swarthmore College.

B. Travel Advances:

1. The College will provide travel advances for employees traveling on College business in order to cover reasonable out-of-pocket expenses. In special circumstances, advances will also be provided to students of the College.
2. To obtain a travel advance, employees should fill out a Travel Advance/Travel Expense form and submit it to the Business Office. Please note, the individual

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receiving the advance must also sign the advance form. Requests should be made at least five working days prior to the date of departure. A check will be issued and can be picked up in the Business Office, or if time permits, will be deposited into your account via ACH.

3. The College will not provide travel advances, nor make reimbursements for the travel expenses of spouses or dependents who accompany faculty or other employees on College travel except as outlined within the **Spouse/Partner Travel (also known as Companion Travel)** policy (see above).
4. All unused travel advance funds must be returned to the Business Office within ten (10) days of the completion of a trip. The completed Travel Advance/Travel Expense form and the appropriate accounting should accompany the funds. As per IRS section 1.62-2(g), advances must be accounted for within 120 days after the expense was paid or incurred. If the advance has not been accounted for within 120 days, Payroll will withhold this amount from the traveler's next paycheck.
5. The College reserves the right to refuse travel advance requests for employees who have an open advance outstanding or do not submit reports on a timely basis.
6. Please contact the Business Office for special instructions in the event of unusual circumstances which may require exception to the above guidelines.

What types of business expenses will be reimbursed? (Note that you cannot approve your own reimbursement request):

- 1) Travel:
 - A) Travel considered being Away from Home Overnight (as defined by IRS Guidelines)
 - B) Day trips
 - C) Local Travel
- 2) Business Meals / Food / Gifts
- 3) Goods and Services
- 4) Other

Guidance on what type of business expenses qualify for reimbursement.

1A) Travel-Away from Home Overnight

You are away from home overnight if (1) your duties require that you be away from the general area of your tax home substantially longer than a normal workday and (2) you need to get sleep or rest to meet the demands of your work while away from home. A nap in your car does not constitute being Away from Home Overnight. Your tax home is where you work. For someone who resides in the Philadelphia, New Jersey or Delaware areas, their tax home is Swarthmore.

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Reimbursable Away from Home Overnight travel expenses include:

Lodging - both en route to/from and at your destination. Note that if you book a room through an Internet site (Travelocity, Expedia, etc. -- prepaid or not), it is still your responsibility to provide an original hotel bill and proof of payment.

- Arrangements for lodging can also be made through Park Avenue Travel which has negotiated corporate discounts at many hotels in most major cities. Even when hotel arrangements have been obtained at a reasonable group rate by the sponsor of a conference or other such event, travelers can still contact Park Avenue Travel. In some instances, a lower rate may be available through Park Avenue at the same hotel.
- If accommodations are not available, or if the employee is traveling to a location where a discount is not available, the cost of lodging should be kept to a minimum consistent with a reasonable level of comfort, convenience and security for the traveler.
- The College will reimburse for the cost of hotel internet access to the extent that it is necessary to conduct college business.

Meals - Reimbursement for meals will be on the basis of actual and reasonable cost. All original meal receipts should be submitted when completing the Travel Expenses Form. If meals are included in the cost of a conference or other event, the College will not reimburse for meals purchased when a meal is already provided unless there is a valid business purpose. The business purpose must be noted on the expense report. When the traveler is claiming reimbursement for meals purchased for others, detail must be provided concerning the names of the other diners and the business purpose for hosting the meal.

Transportation - This includes costs to get to/from your destination and local travel costs while at your destination. Included are between your home/campus and airport, bus station, etc. and to your hotel. Also included are necessary transportation expenses once you have arrived and are conducting your business (rental car, taxi, bus, subway, etc.).

If driving your personal vehicle, you will be reimbursed for the mileage driven, at the current Federal mileage rate. Tolls and parking will also be reimbursed. Under no circumstances will reimbursement be made for items such as oil changes, anti-freeze, repairs, insurance, towing, motor club, or other expenses of operating your personal vehicle.

*NOTE: For additional guidance regarding Travel Agency, Air, Rail, Private Automobile, Commercial Vehicle Rental, and Taxi / Shuttle travel please refer to the **Additional Travel Guidance** section below.*

Personal Phone Calls - One personal telephone call home per day of reasonable length will be reimbursed. A phone credit/calling card *or* cell phone should be used whenever

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possible since many hotels add large surcharges. Information about obtaining a corporate phone card can be obtained from the Information Technology Services (ext. 8509).

Tips – Tips and gratuities while on College business should conform to normal standards and should not under normal circumstances exceed 20%.

Examples of Non-reimbursable items for Travel Away from Home Overnight include:

- In Room Movies/Computer Games
- Laundry & Dry Cleaning - except as noted below (deductible for Federal purposes- College chooses not to reimburse). Exception: Reimbursement for laundry done at a Laundromat (not a hotel laundry service) when traveling for more than a week on College Business is acceptable.
- Hotel or Local Health Clubs
- Shows, Sightseeing, Sports Events or other entertainment
- Mini-bar items, snacks, bottled water, soda etc..
- Alcoholic drinks before or after dinner – moderate alcohol with dinner is acceptable.
- Luggage (lost or damaged)
- Personal care items
- Baby sitting
- Kennel or pet-sitting expenses
- Spousal or other family expenses - Except as outlined within the Spouse / Partner Travel Policy (also known as Companion Travel) policy.
- Traffic violations, parking tickets, fines, etc.

1B) Travel-Day Trips

Employees will be reimbursed for transportation costs such as airfare, train, or bus. If driving a personal vehicle, employees will be reimbursed for the mileage driven, at the current Federal mileage rate. Local expenses such as tolls, parking, subway and other local transportation expenses will also be reimbursed. Again, oil changes, anti-freeze, repairs, and other personal vehicle expenses are not reimbursable.

Examples of Non-reimbursable items for Day Trips include:

- Meals - if the meal is taken with an outside party such as a vendor or donor and significant business discussions take place, it may qualify as a Business Meal as described under the Meals / Food section below.
- Snacks, bottled water, soda, candy, etc.
- Traffic violations, parking tickets, fines, etc.
- Other items not reimbursed for Travel Away From Home Overnight (listed above).

1C) Local Travel

For this purpose, local travel is defined as the Delaware County area or a radius not more than 25 miles from campus. If you use your personal vehicle for College business that requires local travel, the College will reimburse you at the prevailing mileage rate plus

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tolls, parking, and related expenses. Commuting mileage will not be reimbursed. Meals are not reimbursable if they do not qualify as business meals (see below).

If the employee travels directly to or from an off-campus business appointment from home, only the difference between the commuting distance from home to campus and the appointment location is reimbursable.

Commuting from home to work is not reimbursable, even if the employee works on an unscheduled workday.

2) Business Meals / Food / Gifts

Business Meals - If the meal qualifies as a Business Meal, you will be reimbursed for the full cost of the meal (including tax, tips, parking). Again, transportation to/from the meal will be reimbursed at 100% of that cost.

Here again, the principles of an ordinary and necessary business expense apply. First, there must be a clear business reason for the meal. Substantial discussions need to take place in order for the meal to qualify. The College is taking the position that in most cases, for a Business Meal to be reimbursed, some outside party (donor, vendor, student, parent, peer from another institution, employment candidate, etc.) must be present and be an integral part of the business discussions at the meal.

When a spouse is included in the group, his/her meals will not be reimbursed unless the spouse's presence is integral to the business being conducted.

Meals When on One-Day Business Travel (Day Meals) - The IRS has explicit guidelines about day meals—i.e., meals when traveling on a day trip are non-reimbursable items. An exception to this is business meals (see above) which are meals with outsiders such as donors and vendors at which significant business discussion takes place.

Meals with Only Faculty / Staff Members in Attendance - Most meals involving only College employees will not be reimbursed as most College business should be able to be accomplished during normal business hours. Meetings among only College employees should not be scheduled over meal times or employees should pay the cost of the meals. If it was unavoidable that the meeting be held over a meal time then that should be documented on the expense reimbursement request, and costs should be modest. Such meetings should be infrequent.

Departmental Holiday Meals - The College will fund a small number of the official holiday gatherings meant to recognize the contributions of staff and faculty (such as the faculty holiday luncheon and the Winter Gathering). Other departmental gatherings are social in nature and should be paid with personal funds. Alternatives include shared expenses or pot-luck meals.

Other Departmental Celebration Meals - Many departments host events to celebrate the end of the recruiting year, recognition of graduating seniors, completion of a major project,

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etc. Such gatherings should be hosted / approved by the President's Staff member and should be of modest cost (i.e., cookies, doughnuts, picnic food for senior events - not full meals). They should mark a significant accomplishment which was of benefit to the College. They should not be for birthdays, baby showers, etc. A campus reception to welcome a new employee or in honor of a retiree or staff departure is acceptable.

Food for Staff/Committee Meetings - College funds should not be used for refreshments for Committee meetings unless it was unavoidable that the meeting be held over a meal time or unless college guests such as alumni, Board, etc. are present. If so, that should be documented on the expense reimbursement request, and costs should be kept to a minimum.

Candy for Reception Areas - College reimbursement should be limited to departments that are open to the public and have significant visitor and/or student foot traffic.

Departmental coffee, tea, beverage service, etc. - Supplies for internal use should be personal expenses. Departmental water coolers would be an exception.

Gifts - The general policy is that gifts are not reimbursable business expenses. Examples include:

- Gifts for Faculty, Staff and Students – Examples include birthdays, wedding, baby shower, graduation, illness, etc. Gifts of this nature should be personal expenses. A department should take up a collection.
- Retirement Gifts - There is an established retirement recognition program through Human Resources. Gifts beyond that should be personal expenses.
- Memorial Gifts - There are established memorial gift programs at the College. The program for staff is administered through the Office of Human Resources and for faculty through the Provost Office. Gifts beyond that should be personal expenses.
- Charitable Contributions – As a general practice, the College does not make charitable contributions to other non-profit organizations.

3) Goods and Services

The College has a decentralized system for purchasing and receiving. Although departments have a choice as to where to purchase general supplies, the College recommends that departments consider purchasing general office supplies from either Office Basics or the College Wholesale Program operated through the College's Bookstore. Additional information on the wholesale program and other forms and procedures can be found on the Business Office webpage at the following link:
<http://www.swarthmore.edu/Admin/business/index.html>

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4) Other

Examples of other non-reimbursable items not related to travel include:

- Personal care items
- Baby sitting
- Kennel or pet-sitting expenses
- Spousal or other family expenses
- Traffic violations, parking tickets, fines, etc.

Additional Travel Guidance:

Travel Agency:

The College currently has an account at Park Avenue Travel to provide travel services to employees and students traveling on official College business. Using this account does not require the use of a College credit card as the College can be billed directly for any expenses incurred. Please note, Park Avenue Travel does charge a fee for their service - ranging from \$10 to \$50 depending on the service being provided. Also, if special discounts are provided by a conference, participants can still contact Park Avenue for price comparisons. Park Avenue's telephone number is (610) 328-6666.

Employees may, however, obtain tickets for airfare, public transportation, hotel reservations and automobile rental arrangements through any travel agency *or* via the web if this would provide reduced fares (a credit card, however, will likely be necessary for transactions not processed through Park Avenue Travel).

A. Air Travel:

1. In order to take advantage of lower air fares, we encourage employees, if possible, to include a Saturday night stay over. When doing so results in significantly lower airfares, the College will pay the additional lodging and meal expenses as long as they are not more than the savings on the discounted ticket.
2. The class of air travel is expected to be the least costly consistent with the itinerary and with a reasonable level of comfort and convenience for the traveler. Standard accommodations should be used except under exceptional circumstances (also see the **First Class or Business Class Travel Policy** above). Park Avenue Travel has been instructed to provide the lowest fare consistent with this guideline that is available within two hours of the arrival and departure times requested by the traveler.
3. For insurance purposes, air transportation is restricted to regularly scheduled and certified airlines. If travel itineraries do not conform to this, please call the Office of Occupational and Environmental Safety (ext. 8564).
4. Flight insurance purchased by employees is not a reimbursable expense.

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5. Lost or stolen tickets should be reported to the agency they were purchased from as soon as possible. Most airlines will refund the full amount less a minimal processing fee.
6. The College allows employees to use the frequent flyer miles earned when traveling by air. Please consult your financial advisor regarding tax consequences of using this benefit.
7. **Special note regarding foreign group air-travel of employees:** If five (5) or more college employees are scheduled to travel outside of the U.S. on the same flight, notification of these travel plans should be made, in advance of the travel, to the Assistant Vice President for Finance and Controller at extension x8399. The purpose of this notification would be for the College to seek an exception to the employee group travel restrictions contained within the foreign travel insurance policy.

B. Rail Travel:

1. Coach accommodations must be used for trips shorter than 150 miles. First class accommodations may be used for longer trips or overnight travel when necessary. Amtrak metro liner or Acela service should only be used in special circumstances.

C. Private Automobile:

1. Reimbursement for use of a private car on College business will be at the mileage rate consistent with IRS regulations. The mileage rate includes reimbursement for gasoline and use of the vehicle. Additional reimbursement will be made for tolls and parking fees.
2. The College will not reimburse employees for parking tickets, fines for moving violations, or for vehicle towing charges.
3. Frequent business use of personal vehicles is not encouraged since no reimbursement will be made for repairs to these vehicles regardless of whether these costs result from business travel or not.
4. It is the obligation of the owner of a vehicle being used for College business to carry adequate insurance for his or her protection and for the protection of any passengers.
5. Liabilities that may arise for faculty and staff as a result of accidents which take place while transporting official College visitors in their own vehicles that exceed the faculty-staff member's own first-dollar insurance coverage will be covered by the College's second-dollar coverage. In addition, out-of-pocket expenses that may result from such accidents, such as increased insurance premiums -- not to exceed two years and based on appropriate documentation -- will normally be covered through the College's regular indemnification policy if, in the judgment of the Board or its appropriate subcommittee, the faculty member or staff member was, in fact, in the

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specific instance, carrying out a normal dimension of his or her employment and was not guilty of willful misconduct.

D. Commercial Rental Vehicles:

1. Rental car arrangements can be made through Park Avenue Travel. Park Avenue has negotiated corporate rates on behalf of the College with several rental car companies. A list of these agencies can be obtained from Park Avenue.
2. The least costly type of rental vehicle, such as a compact or economy car, should be used whenever possible.
3. When renting a vehicle within the United States, travelers should purchase neither Collision Damage Waiver (CDW), nor liability insurance from any rental car agency. If you are involved in an accident in a rental car while on College business, notify the Office of Occupational and Environmental Safety as soon as possible and they will follow-up. If you need further clarification, please call the Office of Occupational and Environmental Safety (ext.8564).
4. If you have been authorized to rent a vehicle for College business, you will be required to rent it in your name. In order to have protection under College insurance, you should have the College name and address on the form (e.g. - J. Smith/Swarthmore College, 500 College Ave., Swarthmore, PA 19081).
5. If an auto is being rented overseas for business use, compulsory local coverage and physical damage coverage must be purchased.

(The information provided by Visa indicates worldwide physical damage coverage is provided, if their credit card is used to rent the vehicle - subject to local restrictions. It is necessary, therefore, that Visa be contacted by the person renting the vehicle before each rental to assure that the physical damage coverage will be provided. You should contact the Visa Program Administrator at 1-800-847-2911. If you are outside the United States, call collect at 0-410-581-9994.)

6. We urge College travelers to contact the Office of Occupational and Environmental Safety (ext.8564) for further clarification of the College's rental car policy.
7. Van Rental: Because of the level of risk and liability associated with transporting numerous people within one vehicle, the College's Board of Managers have required that the College implement a program to insure safer driving practices and uniform policies and driver authorization. In keeping with this policy, when renting a van, the policies surrounding the Van Program should be followed. In part, this requires that application for certification take place at least 10 weeks prior to driving a van. In addition, the applicant will successfully complete a brief road test demonstrating general driving skills. You may call the Office of Occupational and Environmental Safety (ext. 8564) for further information.

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REIMBURSEMENT AND EXPENDITURE GUIDELINES

E. Taxis, Limousine, and Shuttle Services:

1. Local taxi fares and shuttles to and from airports and railroad stations for College employees are reimbursable (including tip) to the extent that such service is not included in the air or rail fare. Limousine or driver services may be appropriate for longer trips with multiple travelers, however if more expensive than public alternative, approval in advance of the travel must be obtained by President's staff.
2. The costs of local taxi, limousine, or shuttle service (including tip) for College quests are reimbursable.

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