

IDAHO STATE UNIVERSITY
POLICIES AND PROCEDURES (ISUPP)
University Business Travel
ISUPP 2000

POLICY INFORMATION

Policy Section: *Finance*

Policy Title: *University Business Travel*

Responsible Executive (RE): *Chief Financial Officer*

Sponsoring Organization (SO): *Office of the Controller*

Dates: Effective Date: *January 24, 2012*

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Annual Review: *April 13, 2019*

I. INTRODUCTION

This document establishes and communicates Idaho State University (ISU or University) policy for officially approved University business travel and applies to all individuals traveling on behalf of the University. Travel must be essential to meet ISU business needs and must be properly authorized and cost effective, i.e. conducted in a prudent manner, balancing economy, practicality, and reasonableness.

II. POLICY STATEMENT

The University shall manage and account for University business travel in compliance with the State of Idaho's travel regulations, the Idaho State Board of Education's (SBOE) directives, and the Internal Revenue Service's "Accountable Plan" which is described in Publication 15, Circular E, the Employer's Tax Guide. This ISUPP applies to all employees and all funds administered by the University: appropriated, non-appropriated, grants and contracts, Athletics, and the Associated Students of Idaho State University (ASISU).

III. AUTHORITY AND RESPONSIBILITIES

- A. The traveler is responsible for complying with ISU travel policies and procedures and obtaining and maintaining required documentation related to the travel. Travelers must also comply with Idaho state and federal policies, laws and regulations. Excess costs, circuitous routes, avoidable delays, luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable and must be avoided.

On returning from trips, travelers are responsible for preparing Travel Reimbursement/Expense Report (ER) requests and submitting them with the necessary supporting documentation for review and approval via the ISU travel system. If a travel expense

advance was issued and the advance exceeded the actual cost of travel, the traveler must pay the amount of the excess advance to the cashier's office within ten (10) days of submitting the ER.

- B. The account director and the University Business Officer (UBO) of the department where the travel expense will be charged are responsible for ensuring the travel is essential to achieve the goals or fulfill the responsibilities of the department and that travelers are made aware of the scarce financial resources available and the necessity to spend those resources wisely. The supervisor, account director, and UBO are also responsible for ensuring compliance with ISU travel policies and procedures.

IV. DEFINITIONS

- A. Federal Export Control Regulations – Information and materials are subject to export control restrictions for a number of reasons, ranging from national security and anti-terrorism purposes to trade sanctions. Export control regulations restrict the “export” of specially designated items from the United States without obtaining an appropriate export license. The reach of such regulations is broad and covers activities that one may not normally think of as an “export.” While the majority of University activities are not subject to export control restrictions, it may not be the case that all research and information dissemination conducted within the university setting is exempt from all export control regulations. Both funded and unfunded research can be subject to export control regulations.
- B. Official Primary Workstation – “All territory within the corporate limits of the city in which the employee is permanently stationed; or all territory within a two-mile radius of his/her permanently assigned official duty post if not situated in an incorporated city.” The Official Primary Workstation is based on the employee's Personnel Recommendation form maintained by the Office of Human Resources.
- C. Official University Business Purpose – Activities performed by a University official or employee, registered volunteer, or student as directed by his or her supervisor, to accomplish University programs and/or as required by the duties of his or her position or office. Such activities benefit and further the University's educational, research, and public service objective and mission.
- D. Per Diem – For purposes of this policy, Per Diem means the daily reimbursable amounts for meals and certain specified travel costs. At ISU, the Per Diem amount covers meals, meal gratuities, fees, and tips to porters, baggage carriers, bellhops, hotel housekeeping staff, stewards on ships. Each year the IRS publishes federal Per Diem rates, which ISU uses if those rates concur with the State approved Per Diem rates.
- E. Chrome River (CR) – A computerized travel management system that all employees of the University must use to request and authorize business travel, obtain advances, submit and document claims for reimbursement of expenses, and reconcile and account for amounts due to or from the traveler.

- F. Travel Authorization/Pre-approval (PA)- The section within CR which must be used by all ISU- employed travelers to specify the nature of travel, enter the cost estimate of the trip, and request/submit a travel advance for approval.
- G. Travel Reimbursement/Expense Report (ER) – A report within CR used by ISU- employed travelers to request reimbursement for costs incurred while on University approved travel. This screen is also used to reconcile travel expenses paid on an ISU travel card or with travel advance funds.

V. PROCEDURES TO IMPLEMENT

A. Travel Authorization (TA)

All University travel away from an employee’s Official Primary Workstation must be approved in advance of the actual travel through a pre-authorization process in the CR travel system. Travel must be authorized in advance by the President or the president’s designee.

B. Travel Advances

When necessary, the University may issue travel advances to assist employees with upfront travel costs. Travel advances are limited to 100% of the traveler’s estimated out-of-pocket expenses. Expenditures that can be made with a travel card are not eligible for advances.

C. Reimbursement of Travel Expenses

1. The traveler must complete and submit the ER to obtain reimbursement of allowable travel expenses and/or to reconcile ISU travel card charges. Scanned/uploaded, itemized receipts must be attached to the ER within CR. Receipts must show vendor names, dates, amounts, and evidence of payment (zero-balance receipt).
2. If the traveler departs earlier than one (1) day before a conference or workshop or returns more than one (1) day following the event, a valid business justification must be provided to support any additional expenses incurred. Travelers should always return home the day the conference or workshop ends, provided they can arrive home at a reasonable hour.

D. Allowable Expenses

Allowable travel expenses are limited to costs actually incurred by the traveler, with the exception of meal Per Diem and/or mileage reimbursement. The traveler must use the most economical and practical standard mode of transportation, taking into consideration time, cost, and reasonableness. Deviation from the most direct routes must be justified and approved by the department chairperson/director.

In submitting an ER in CR, travelers certify that all expenses comply with policy, are correct and were incurred in performance of University-related business, the travel

was necessary, the mode of travel and the cost thereof, as well as related costs of food and lodging were justified and reasonable in meeting the stated purpose of travel.

1. Transportation
 - a. Public Transportation

Transportation costs by common carrier (air, bus, or rail) for authorized, official travel are allowable for reimbursement. The cost of airfare approved for reimbursement is limited to the lowest priced airfare available. When the traveler elects to drive his/her personal vehicle in lieu of using a commercial carrier, reimbursement will be at the approved allowable mileage rate or the applicable coach airfare rate, whichever is lower. Travelers must provide evidence that they have used the least expensive and most practical mode of transportation. This documentation should be obtained prior to departure, using the dates that would be required if flying. If no documentation is provided, Accounts Payable will reimburse based upon the information gathered at the time the reimbursement is submitted. Infrequent exceptions to this limit may be granted when a valid business reason can be substantiated, in advance of the trip, to the ISU Controller's Office.

- i. Employees that choose to fly must provide documentation showing the travel class (Economy, Business, or First). The receipt or itinerary may suffice if it includes the travel class information. If not, the boarding pass should be included with the reimbursement.

When costs are charged to a federal grant or contract, travel and shipping of items must be by US flag air carriers. Some exceptions apply, including "Open Skies" agreements, which allow for the use of air carriers from countries who have transportation agreements with US government. Consult with Grant Accounting for details.

- ii. Automobile rental or airline charter may be authorized when the use of such conveyance is the most economical and practical means of transportation. In most cases, commercially rented vehicles for passenger use are limited to subcompact, compact or intermediate sizes. The rental of a larger vehicle is acceptable with approval of the department chairperson/director and a legitimate, written justification in the comments section of the PA and ER.

Automobile rental is not mandatory, but employees/departments should consider costs and be aware of resource limitations within their departments. For information on current rental car procedures and insurance, go to the Vehicle Use and Liability section of the Risk Management website.

- iii. A written statement indicating why the rental of a large or specialty

vehicle was necessary and represented the lowest feasible cost must accompany all claims for reimbursement of rental vehicle costs. Airline charters, if deemed to be the most economical means of transportation, must be pre-approved by the Vice President of Finance and Administration.

- iv. Automobile rental insurance and/or related waivers are not required for ISU travelers. By statute, the state of Idaho provides liability coverage in the event of an automobile accident involving a State owned or leased vehicle while an employee is within the scope or course of his/her employment. Since the Statute applies to the use of leased vehicles, it is not necessary for the traveler using a rental car to obtain additional coverage or waivers provided by the rental car companies. If a personal vehicle is used, the vehicle owner's personal insurance is the primary source of recovery.

b. Use of University Vehicles

- i. The use of University vehicles for personal or other non-official business is prohibited. Driving between home and office in University vehicles is only permissible when beginning or ending an authorized trip outside regular business hours or for reasons determined by the PA approver to be in the best interest of the University
- ii. Federal, state, and local traffic regulations must be observed at all times. An employee who commits an infraction of federal, state or local traffic regulations may be personally liable for any damage or fines any may be subject to disciplinary action. University vehicles may be driven only by employees or authorized volunteers of ISU or the State of Idaho who possess a valid driver's license and have been cleared through a motor vehicle check. Hitchhikers, dependents of University employees, or individuals not directly related to the purpose of the travel are not allowed in University vehicles. Seat belts must be worn at all times while driving or riding in University vehicles. (See *Transportation Services Vehicle Use ISUPP 2310.*)
- iii. Mileage rate charges for departmental use of University vehicles are listed on the University Motor Pool website.

c. Use of Privately owned Vehicles

The use of privately-owned vehicles, aircraft, or other conveyances may be authorized when more practical than common carrier, provided such privately-owned conveyances are adequately covered by public liability and property damage insurance. Idaho State University liability insurance does not provide primary coverage for privately owned vehicles when

used on University business. Reimbursement of costs associated with the use of privately owned conveyances is permitted under the following terms:

The driver must have a current driver's license and the vehicle must be insured at the minimum automobile liability insurance required by the Idaho Code 49-1229, which is currently \$25,000/\$50,000/\$15,000. If an incident or accident occurs and the costs exceed the driver's insurance coverage, the University insurance through the state will cover additional costs up to the state's limit.

The employee who uses a privately owned aircraft must provide proof of proper licensure and evidence that the aircraft is insured for \$1,000,000 Combined Single Limit for bodily & property damage and passenger sublimit of no less than \$100,000 per passenger.

If the employee is involved in an accident with his/her personal vehicle while on official ISU business, the employee is responsible for the insurance deductible amount.

- i. Mileage reimbursement for the use of privately-owned vehicles or aircraft to conduct University business is limited to the current rate authorized by the State of Idaho as published on the Travel Services web page. A lesser amount may be authorized by a department chairperson/director to conserve department funds or meet specific limitations stipulated by grants and contracts. If a department chooses to reimburse at a lesser amount, it must be consistent across the department and clearly communicated on all department TAs and TR requests for reimbursement.
- ii. Allowable mileage is computed according to any on-line map software (google maps or MapQuest). Odometer readings are acceptable only when mileage computations cannot be made from such maps or charts.
- iii. When a traveler chooses to use privately owned transportation for personal reasons, reimbursement will be limited to the lesser of coach airfare or the applicable mileage rate computation. In such cases, the reimbursement request must show the departure and return times and the coach airfare for reservations made two (2) weeks in advance.

Claims for meals or lodging for additional travel time resulting from driving cannot be reimbursed. In additions, extra travel time necessitated by the traveler's optional use of private transportation is not considered time worked and must be taken as a vacation.

- iv. In addition to mileage for travel between localities, reimbursement is authorized for the use of private vehicles for traveling in and about a community while in travel status in the conduct of official business (including reasonable travel between places of business and food and lodging establishments). Such mileage should be consolidated on a

daily basis and reported as “vicinity travel” on the ER. If total “vicinity travel” is greater than fifteen (15) miles per day, an explanation of the travel destinations and related Business Purpose must be submitted with the travel reimbursement request.

- v. Reimbursement for mileage within the employee’s Official Primary Workstation will be reimbursed if approved by the account director and UBO. In most cases vicinity mileage is not reimbursable. This would include travel within your Official Primary Workstation city and includes the Pocatello, Idaho Falls and Meridian city limits.
- vi. Expenditures for repairs, tires, gasoline, towing or other vehicle operating expenses are not reimbursable, since the University only reimburses privately owned vehicle use on a rate per mile basis, which considers these costs.
- vii. Vehicle storage or parking fees are allowable expenses when necessary to protect University or private property, or for other reasons advantageous to the University. Claims for storage or parking fees for private vehicles must be substantiated by receipts attached to the ER.

2. Lodging

- a. Lodging costs are reimbursable to the traveler while on official business for the University. Allowable reimbursement is the actual amount paid by the traveler. This amount will be documented by the paid receipt. Travelers should endeavor to secure the most economical and practical lodging possible.
- b. Digitized copies of original receipts are required for reimbursement lodging expenses.
- c. When making reservations or when registering at hotels, ISU employees should always identify themselves as an employee of the state of Idaho to obtain a government rate, if available.

3. Meal Expenses

- a. Per Diem Reimbursement

The University reimburses meal costs using a Per Diem allowance. Travelers are not required to submit meal receipts; instead the traveler is reimbursed based on established federal Per Diem rates applied to the time and length of travel. Per Diem reimbursement for official travel requiring an overnight stay shall be paid to the traveler in accordance with the federal Per Diem rates for out-of-state travel and the amounts set by the State of Idaho Board of Examiners for in-state travel. See b. below for details on meal exclusion for the first and last day of travel.

Complimentary meals, including continental breakfasts provided by a

hotel and meals provided by common carriers, will not be deducted from the Per Diem allowance to be paid. However, as noted earlier, full meals included as part of a conference or meeting registration fee must be deducted from the per Diem allowance.

b. Limitations on Partial Reimbursement with Overnight Stay.

The following limitations on reimbursement are applied separately to the expenditure on each day of travel when travel involves an overnight stay. When an employee is in full travel status, but travels for fractional days, the limitation is applied on the basis of the time of departure on the first day the time of return on the last day, as per the following schedule:

When the departure time is:

After 7:00 a.m.	No Breakfast
After 11:00 a.m.	No Lunch
After 5:00 p.m.	No Per Diem

Where the return time is:

Before 8:00 a.m.	No Per Diem Allowed
Before 2:00 p.m.	No Lunch
Before 7:00 p.m.	No Dinner

c. Per Diem Reimbursement for Same Day Travel

University travelers may qualify for personal meal reimbursement during same-day travel. Per Diem reimbursement for same day travel is reimbursed the same as partial day reimbursement shown above in section D.3.b. Same-day meals, however, are taxable income to the traveler and will be taxed through the payroll process.

d. Meals at Employee's Official Primary Workstation

Reimbursement for meals at the Official Primary Workstation is not allowed for informal meetings (i.e. over a casual breakfast, lunch or dinner) between staff members of a department or other department; state or federal employees; and/or state employees and legislators, unless it is charged to a public relations account (See ISUPP 2530). All meetings will be considered informal unless documented proof is submitted with the request for reimbursement.

e. Staying with Friends or Relatives

Reimbursement is not allowed for meals or lodging expenses while staying with friends or relatives, unless they are in the business of providing such services and advertise such to the general public.

f. Reducing the Approved Per Diem Rate

Departments may choose to reimburse travelers less than the ISU approved Per Diem rate for meals, but any reduction must be consistently applied across the department for the same location. That is to say, different rates cannot be applied to different personnel for the same location. The department must indicate in the comments section of the ER if it chooses to pay an amount less than the ISU approved Per Diem.

4. Official Conferences or Workshops

If meal costs for conference or workshops are included in registration fees, the traveler's Per Diem will be reduced for that meal. Reimbursement is not typically allowed for meal expenses at an employee's Official Primary Workstation (See D.3.d above) However, with approval of the department chairperson/director and with proper documentation, it is permissible for employees to be reimbursed for the actual cost of meals incurred while attending conferences or conventions at their Official Primary Workstation in connection with their University responsibilities.

Any potential determination as to what comprises a "conference" at the Official Primary Workstation should first be subjected to certain validation criteria before meal reimbursement will be considered. Criteria that suggest the event is a valid conference may include:

- The function has participants from various locations
- A registration fee is charged
- An agenda is published
- Meal cost is included in the registration fee

5. Miscellaneous Expenses

Expenses for certain miscellaneous items are reimbursable if incurred by a traveler in the official conduct of University business. These expenses must be justified with supporting documentation. Some examples of allowable miscellaneous expenses include:

- a. Taxi or bus fares to and from depots, airports, and hotels and as otherwise required by an employee to conduct Official University Business while in authorized travel status.

- b. Transportation, handling and storage of baggage or equipment
- c. Telephone calls, including one daily personal call (not to exceed ten minutes) to the traveler's home.
- d. Other business related expenses including internet service in flight or in any other location necessary to conduct university business.
- e. Customary fees for cashier's check, bank drafts, fees for currency conversion, or money orders for purpose of conducting University business.
- f. Registration fees required for attendance at authorized conferences, conventions, or other meetings. If the fee includes meals and/or lodging costs, a breakdown of expenses is required.
- g. Laundry expense during a University business trip away from the employee's official work station of five (5) days or longer.
- h. The University understands the need to accommodate travelers with disabilities in accordance with state and federal disability laws such as the Americans with Disabilities Act Amendments Act (ADAAA) and section 504 of the Rehabilitation Act. Accommodating specific needs may result in incurring expenses that are normally outside the policy or rate limitations. For policy exemptions, travelers with disabilities must contact the Disability Services office prior to traveling, to request accommodations and to engage in the interactive process. This can be done by calling (208) 282-3599 or emailing, disabilityservices@health.isu.edu. The Disability Services office is located in the Rendezvous Complex, Room 125.
- i. Allowable miscellaneous expenses for which receipts are sometimes not available may be reimbursed upon certifications by the employee.
- j. Items not specifically described herein as allowable expenses, but which are necessary for the performance of official duties for the University.

E. Non-reimbursable Expenses

The University does not reimburse the following:

1. Employee travel expenses paid using the University P-Card. Employee travel should never be charged to a University P-Card. See section F for Travel Card information.
2. Expenses of a personal nature incurred for the convenience of the traveler such as traveling by indirect routes, stopovers for personal reasons, or leaving earlier or returning later than necessary from a trip for personal convenience. Notwithstanding the restrictions stated in the preceding paragraph, an employee may be reimbursed for travel expenses incurred by an indirect route or during a

personal stopover to the extent the costs do not exceed the costs of the usual, direct route and are sufficiently documented. Miscellaneous costs incurred during a stopover that is not related to official travel, meals, or lodging, are not reimbursable. Extra travel time resulting from the indirect routing or stopover must be reported as vacation time.

3. Expenses for transportation between home and office or for other non-official purposes.
4. Except as provided in section D.4. "Official Conferences or Workshops", meals or lodging expenses to an employee at his/her Official Primary Workstation.
5. Expenses incurred by an employee during periods of compensable or non-compensable leave (may be granted with prior appropriate approval).
6. Personal travel insurance premiums.
7. Personal items, such as movie tickets, magazines, bar service, sightseeing fares.
8. Global Positioning System (GPS) and roadside assistance on rental vehicles (except when traveling internationally, in which case a moderately priced GPS rental may be allowed.)

F. Travel Cards

The University provides two (2) types of travel cards for use when traveling on official ISU business: an Individual Travel Card (ITC) and a Department Travel Card (DTC). Individual Travel Cards are provided only to employees who travel regularly and frequently. Department Travel Cards are provided to departments that may have infrequent travelers or students who need to travel.

1. Individual Travel Cards

Employees may obtain an ITC to pay for certain expenses they incur while traveling on university business. It is the responsibility of the traveler to ensure the card is only used for allowable travel costs, is reconciled in a timely manner (as per the user guides,), and is kept safe and secure.

2. Department Travel Cards

Department Travel Cards are available for departments or organizations that have a need for student employees to travel or for employees who travel infrequently. Department Travel Cards are issued in the name of the department, but a specified ISU employee within the organization is responsible for the card. This employee is responsible and accountable to manage access and use of the DTC. Department Travel Cards must remain in the office at all times and should never be given to travelers to take with them on trips. Therefore, DTCs may only be used to incur expenses that can be made before travel begins.

3. Personal Travel in Conjunction with Business Travel

When personal travel is scheduled in conjunction with business travel, all personal expenditures must be paid with personal funds and may not be charged to a University travel card.

4. Travelers who inappropriately use a travel card for unallowable expenses will receive two (2) warnings from the travel office. On the third inappropriate use, the travel office will notify the traveler that his/her card is being revoked. The travel office will then inactivate the card.

Travel card privileges may be withheld for any of the following reasons:

- Use of the travel card for prohibited purchases
- Failure to provide digitized documentation for travel expenditures
- Failure to reconcile travel card transactions in CR in a timely manner.
- Allowing use by individuals other than the authorized cardholder

G. Third Party Payments, Reimbursements, Rebates, or Promotions

When a third party is expected to reimburse the University for a business trip, such expectation must be clearly stated on the travel request, along with the name and billing address of the third party. If the travel expenses are incurred by ISU, the reimbursement must be made directly to the University.

Travel awards and benefits such as frequent flyer miles awarded as a result of University travel become the property of the traveler and are not claimed by the University.

H. Travel by Non-employees on University Business

1. Independent Contractor

Occasionally, ISU enlists a non-employee to perform a service requiring travel in ISU's interest. All related travel expenses the University has agreed to pay should be reported on an independent contractor form and submitted for payment through the Accounts Payable Office.

2. Volunteers

On occasion, community members serve ISU as volunteer committee or board members (search committees, Alumni Board, Foundation Boards, etc.) In these instances, travel expenses are typically not reimbursed. Acknowledgment of this service to ISU should be made in writing to the volunteer for their personal records.

No representations should be made to the volunteer or reimbursement recipient regarding the tax consequences of any donations or reimbursement. Each individual's circumstance is unique and any determination of tax liability is the

responsibility of the individual and his/her tax advisor. Exceptions to this policy must be approved by the Vice President of Finance and Administration.

I. International Travel

All travel outside the United States is subject to the following policy insofar as it does not contradict the provisions of specific contracts and/or grants.

1. Pre-Approval

- a. All international Pas must be submitted to the Vice President of Finance and Administration for approval at least thirty (30) days prior to the proposed departure date. If not expressly designated in the grant award/proposal, foreign travel on sponsored funds may require agency approval prior to traveling.
- b. Federal Export Control Regulations – A review of foreign travel is required to ensure your destination and/or the people you are visiting have no federal restrictions. All faculty, staff, and students traveling outside the United States on University business, regardless of who is sponsoring the travel, must contact the Research Outreach and Compliance within the Office for Research prior to submitting a PA at least thirty (30) days prior to departure.
- c. The traveler is required to contact the Office of General Counsel to ensure they are covered under foreign travel insurance.

2. Allowable Transportation Costs

- a. All transportation costs shall be limited to coach fares on commercially scheduled air travel by the most direct and/or expeditious route. Other necessary transportation required by efficiency or work requirements will be reimbursed at actual cost (reason for such requirements must be thoroughly documented.)
- b. Based on the Fly American Act, any traveler using funds from a federally funded grant must fly with U.S. flagged carriers. Usage of non-U.S. flagged carriers on foreign travel must be pre-approved by the office of Grants and Contracts Accounting.

3. Non Reimbursable Expenses

ISU will not reimburse the cost of a passport or immunizations for foreign travel. Both of these expenses are personal in nature and can be used for personal travel.

J. Bi-Campus Travel

ISU employees are not reimbursed for the commute to their Official Primary Workstation. It is the responsibility of each employee to get to and from work. When

secondary work locations are involved, special circumstances apply. For example, if an employee lives in Idaho Falls and commutes to the Pocatello campus (the employee's Official Primary Workstation) for regular work hours, but teaches an evening course in their home area, ISU will reimburse the employee's mileage from the secondary campus location to their home, if that added mileage exceeds the mileage of their normal commute. ISU will not reimburse mileage to and from the Pocatello Campus (the Official Primary Workstation) or for meals in the area of residence.

K. Athletic Team Travel

The athletic department will designate one (1) coach from each team to be responsible for the travel expenditures of the team and responsibility for complying with the requirements of *Student Group Travel ISUPP 2380*. An ITC will be issued in the designated coach's name to be used to pay for hotel, meal, and miscellaneous expenses related to team travel.

The University does not permit travel by a minor (under 18) with Team/Group Travel on a chartered bus or aircraft, unless the minor is a team member or is affiliated with the team as an employee of the University. Family members attending games must travel separately from the Team or Group.

To avoid carrying large amounts of cash, team meals for team travel are allowed on an ITC, but must include a Meal Money Sign-off Sheet signed by each athlete. This form along with the Travel Manifest for Team/Group Travel Form, must be attached to the team travel reimbursement request. (See *Student Group Travel ISUPP 2380*) Travel advances are available for costs that are not allowed to be charged to the travel card. Advance requests must be submitted through accounts Payable at least 3 days before the advance is needed.

L. Spouse and Family Travel

The University does not generally pay for the travel expenses of a spouse who attends a function and has a significant and essential University business role or is involved in fundraising activities. Non-business expense for spouses of travelers, if reimbursed as an approved exception, are taxable and will be included on the employee's payroll records as taxable income.

PRESIDENTIAL CERTIFICATION

Approved by Kevin Satterlee
President, Idaho State University

Date: _____