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3301 Travel on University Business

Responsible Official: Controller

Responsible Office: Controller's Office

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Scope

This policy applies to faculty, staff, visiting scholars, students, other members of the University community, and non-University personnel traveling and using funds administered by Yale. Some schools or divisions of the University may have more restrictive controls on travel.

Policy Statement

Travelers are expected to spend Yale funds prudently (and in accordance with sponsor requirements when the travel is supported by a sponsor award), follow the travel policy and its related procedures, and obtain reimbursement for all expenses on a timely basis to meet compliance requirements. Business travel expenses will be paid by Yale if they are reasonable, necessary, and meet policy and compliance requirements.

Reason for the Policy

Yale leadership appreciates the efforts of those who travel on University business and wants to ensure that travelers do not gain or lose funds on business trips. Yale's travel policy is designed to provide guidance for those traveling on University business and ensure the best use of University resources.

Policy Sections


3301.1 General Travel Principles

A. Valid Business Purpose

Travelers must provide a business purpose for each travel expense, including appropriate supporting documentation, to validate the need for the travel expense.

If a travel itinerary is structured to accommodate personal business or leisure, the traveler must pay the incremental cost of personal travel and document the costs incurred, separating personal expenses from University business expenses. Whenever possible, personal expenses should be charged separately when making travel arrangements.

B. University-Preferred Travel Service

The University strongly encourages travelers (or their designees) to make travel reservations using [World Travel](#) . This allows travelers to take advantage of University-negotiated discounts.

C. Travelers Accompanied by Family Members and Other Companions

The University does not provide reimbursement, or otherwise pay, for travel and entertainment expenses of family members and others who accompany University employees on business trips. There are, however, a limited number of situations in which there is a business purpose for the presence of spouses, family members, or others on University trips. Such situations require prior approval, consistent with the [Exceptions and Special Circumstances](#) section of this policy.

D. Consultants Traveling on University Business

Consultants traveling on University business will be reimbursed for reasonable and necessary business expenses. Provisions for such reimbursements should be included in any applicable agreement ([Policy 3210 Purchase Contracts](#)). Provisions not authorized by contractual agreement must be approved in advance by the department Lead Administrator.

E. Restrictions for Travelers Who Are Not U.S. Citizens or U.S. Permanent Residents

Individuals who are not citizens or permanent residents of the United States must follow specific rules regarding travel reimbursements and other payments. Prior to the trip, please refer to the [International Payment Planning Tool](#) page to determine any payment restrictions, tax withholding, and documentation requirements based on an individual's immigration and tax residency status.

F. Domestic vs. International Travel

Travel is classified as either domestic or international for expense and reporting purposes. The classification depends upon the location of the primary activity for which travel is taking place. It is important for travelers (or their designees) to accurately classify their travel.

Domestic travel is defined as travel within and between any of the 50 United States, District of Columbia, Puerto Rico, U.S. Virgin Islands, Northern Mariana Islands, Guam, and American Samoa.

International travel is any travel *outside* those specified above. All expenses related to a trip to an international destination are considered international (e.g., if driving to a domestic airport to leave for an international destination, mileage, parking, tolls, etc. are all considered international). For travelers beginning travel from a location outside the U.S. and traveling to a U.S. location for University business, all expenses related to that trip are considered domestic.

If travel to an international destination is planned, please review the University's [Yale and the World](#) website for additional resources and information in advance of travel.

Note: certain sponsors and other funding sources may use variations of the above classifications (e.g., some federal agencies include Canada as “domestic travel”). Federal sponsors require compliance with the Fly America Act regardless of classification of travel as either “domestic” or “international.” If the funding source for travel is something other than general administration funds, always confirm the funding source’s classifications for domestic and international travel.

G. Travel Funded by Sponsored Awards – General Principles

Travel charged to sponsored awards is subject to specific limitations and restrictions set by the sponsor(s). Travel restrictions may vary between federal and non-federal sponsors.

Certain expenditures (e.g., alcohol) are “unallowable” in accordance with federal cost principles and cannot be charged to a federal award. Some expenses not allowed on a sponsored award may, however, be reimbursed by non-sponsored funds under specific

circumstances if the expense is reasonable, adheres to University policy, is broken out separately from the allowable expense(s), and is coded to the proper unallowable spend category listed in the University's Chart of Accounts. For additional information and proper use of ledger accounts and spend categories, refer to [Procedure 1305 PR.04 Unallowable Costs](#).

Additional restrictions not specifically covered by this policy, but sponsor specific, may apply. Address questions to your award manager in the Office of Sponsored Projects ("OSP").

H. Distinguished Visitors

The University recognizes that certain invited guests may require upgraded travel arrangements not otherwise allowed by this policy. Such arrangements are an exception to policy and require prior approval, consistent with the [Exceptions and Special Circumstances](#) section of this policy.

3301.2 Air Travel

Travelers (or their designees) are expected to select air travel within the basic least expensive unrestricted accommodations class offered by commercial airlines, consistent with business requirements. [Procedure 3301 PR.03 Air Travel on University Business](#) expands upon this expectation and details the specific rules, guidelines, and processes applicable to air travel on University business (including additional requirements for air travel funded by sponsored awards). Travelers traveling by air, and their designees, are expected to follow the University's rules, guidelines, and processes explained in [Procedure 3301 PR.03 Air Travel on University Business](#).

3301.3 Ground Transportation

A. General Principles of Ground Transportation for University Business

Travelers (or their designees) are expected to select ground transportation that is reasonably priced, consistent with business requirements. For example, when

complementary shuttle services (e.g., from a hotel) are available and practical, travelers are strongly encouraged to use such services.

Whether travelers use a personal automobile or a rental car, Yale does not cover the cost of any purchased roadside assistance package or personal property insurance coverage. Such expenses, if purchased, are personal to the traveler.

B. Use of Personal Automobiles

Employees may use their personal vehicles for business purposes. The use of a personal vehicle for University business will only be reimbursed at the federal mileage allowance rate for business travel, published in the [Controller's Office Fact Sheet](#). This rate covers the cost of vehicle usage, including gasoline; the traveler will not be reimbursed separately for gas expenses. Travelers will, however, be reimbursed for tolls and reasonable parking fees.

If travelers use their personal vehicle for business travel, documentation of business miles must include the business purpose for the travel and the number of miles driven. **Note:** personal vehicle reimbursement is limited to no more than the cost of a comparable trip's air travel within the basic least expensive unrestricted accommodations class offered by commercial airlines, consistent with business requirements.

If a personal vehicle is used for business purposes primarily for the traveler's convenience and results in a higher cost than other modes of transportation, reimbursement will be limited to the lower of the following:

- cost of the air travel within the basic least expensive unrestricted accommodations class offered by commercial airlines, consistent with business requirements, between the nearest commercial airport serving the origin and destination cities; or
- cost of train fare within the main cabin class (e.g., economy, coach) that is reasonably priced, consistent with business requirements, between the nearest passenger station serving the origin and destination cities.

The University assumes no liability for any loss or damage to the employee's vehicle. If an accident occurs when a traveler is using a personal vehicle for business travel, the employee's personal automobile liability and physical damage insurance is primary.

C. Rental Cars

When renting a vehicle for University travel, travelers (or their designees) are expected to rent a reasonably priced vehicle (e.g., compact or midsize passenger car), consistent with business requirements. Travelers (or their designees) are expected to adhere to the following guidance on insurance for rental vehicles:

- **Insurance for Domestic Rentals**
 - **Do NOT purchase insurance coverage** for rentals within the contiguous 48 states, including the District of Columbia, from either preferred or non-preferred vendors. Insurance is provided by the University.
 - **Rentals from preferred vendors:** For claims, no deductible will be charged to the department if the claim is fully covered by the insurance.
 - **Rentals from non-preferred vendors:** a deductible will be charged to the department in the event of a claim.
- **Insurance for International Rentals**
 - **DO purchase insurance coverage**, including LDW (Loss Damage Waiver; formerly called CDW or collision damage waiver) and LIS (Liability Insurance Supplement) for rentals outside the contiguous 48 states, including Alaska, Hawaii, Canada, Puerto Rico, and the US Virgin Islands, from both preferred and non-preferred vendors. This cost will be reimbursed.
 - For claims, no deductible will be charged to the department if the claim is fully covered by the insurance.

Note: Yale does not permit the rental of 12- and 15-passenger vans for University business because of the possibility of serious accidents and injury to passengers. The Office of Risk Management does not extend Yale's insurance coverage to these vehicles.

D. Automobile Insurance Coverage Details for Drivers

Refer to [Policy 1705 University Fleet Policy](#) for full details on automobile insurance.

Who is covered: The University has automobile insurance that covers University employees (including casual employees and post-doctoral associates) and post-doctoral fellows traveling on University business.

Student Coverage: Students must take and pass the [Driver Safety Awareness Training](#). Provided they have done so, active undergraduate or graduate students traveling on University business and students renting vehicles on behalf of a student group registered with a Dean of Yale College or the Dean of Students and recognized by Yale as an official student group are covered for insurance.

Coverage of Consultants and Others: The University's automobile insurance coverage does not cover any outside consultants, independent contractors, vendors, visiting speakers, or anyone else who is not a student, post-doctoral fellow, or an employee of the University. These individuals or the companies that they represent must provide \$1,000,000 of automobile liability and physical damage insurance to protect against accidents that occur with the rental car while performing University business. This insurance can be provided via their own automobile insurance policy, by the companies that they represent, or by purchasing the insurance from the rental car agency.

Reporting an Accident: If a rental car accident occurs, travelers must submit a written accident report to the rental car company, local authorities (as required), and Yale's Risk Management Office.

E. Private Car Service

The University allows the use of a private sedan or town car service when the cost is reasonable and consistent with business requirements. The decision to use a private car service should be made jointly by the traveler and departmental business office, based on an analysis of cost and business requirements.

Use of a private stretch limousine should be limited to situations involving multiple passengers or exceptional circumstances. Travelers (or their designees) must document the justification on the applicable expense report.

For a list of preferred vendors, refer to [Private Car Service](#).

F. Travel Between University Locations

University locations include all buildings and other destinations within reasonable distance (i.e., walking distance) from a University shuttle stop. Every effort should be made to use the University's shuttle service, if available, when traveling between University locations. If a scheduled University shuttle service is available, the University does not reimburse travelers for mileage or parking for travel between University locations. When there is a sound business reason, there is no scheduled shuttle service, or travel involves non-University locations, parking and appropriate mileage (see [Reimbursable Mileage for Travel Between University Locations and Work Locations](#) ⓘ) may be reimbursed with approval from the traveler's Lead Administrator.

Yale does not reimburse, or otherwise pay, for the use of Zip cars, taxi service, or rideshare service (e.g., Uber, Lyft, etc.) for travel between University locations.

G. Commuting

Business mileage does not include the normal commute to and from work. Under IRS regulations, costs of commuting to the place of business or employment are personal expenses. In general, this also applies to travel between multiple work locations.

Employees cannot be reimbursed for commuting expenses *even if* employees work during the commute. For detailed scenarios regarding mileage reimbursement, refer to the [Mileage Reimbursement Matrix](#) ⓘ.

H. Train Travel

Travelers (or their designees) using train service should book train fare within the main cabin class (e.g., economy, coach) that is reasonably priced, consistent with business requirements. Travelers are permitted, when applicable funding allows, to use business class, but not first class, train service.

3301.4 Lodging

A. General Principles of Lodging for University Business

Lodging is an appropriate business expense for multi-day travel beyond 50 miles from a regular work location. The University does not pay for lodging related to single-day travel within 50 miles of a regular work location.

Travelers (or their designees) are expected to select a reasonably priced hotel room with a single occupancy rate. The University reimburses actual hotel expenses. Travelers must not use federal per diem rates for lodging.

Travelers are permitted to use Airbnb for lodging. When using Airbnb, travelers (or their designees) are expected to select an option that is comparable in cost to a reasonably priced hotel room with a single occupancy rate in the same locale. The preferred method of payment for Airbnb is the Yale PCard.

B. Travel Greater than 30 days

It is expected that when research or business requires residence in a distant location for periods of time greater than 30 days, travelers (or their designees) will be able to find less expensive accommodations. Therefore, reimbursement for actual lodging expenses for travel greater than 30 days is permitted only up to 50% of the current published federal per diem rates for lodging expenses at that location for the applicable time period, available at [Domestic Per Diem ↗](#) or [Foreign Per Diem ↗](#). These reimbursement limits apply for the entire duration of the trip, not just the portion of the trip greater than 30 days.

C. Lodging in Private Residence

Travelers who stay in a private residence at no cost to the traveler will be reimbursed for a reasonable token of appreciation (not to exceed \$100 per trip) for the courtesy of staying with the host. Proper documentation must be provided with the expense report and charges must be coded to the unallowable travel ledger account and spend category. Reimbursement is not permitted for individuals who own the place of residence. **Note:** Tokens of appreciation may **not** be charged to sponsored project funds.

D. Cancellations

If travel plans change, the traveler (or their designee) should make every effort to cancel hotel reservations in advance to avoid any penalties. Penalties or cancellation fees incurred

for changes to hotel reservations due to business reasons or circumstances beyond the traveler's control will be reimbursed. **Note:** In certain limited situations, penalties may be reimbursable under a federally-sponsored award. Direct questions concerning the appropriateness of penalty charges on sponsored awards to your award manager in [OSP](#) ↗ for assistance.

3301.5 Business Meals and Entertainment

A. Individual Meals

Travelers may select one of two methods for payment of meal expenses while traveling on University business:

- Reimbursement/payment for reasonable, actual meal expenses; or
- The Meals and Incidental Expense ("M&IE") per diem allowance for the location of travel, as published (by applicable time period): [Domestic Per Diem](#) ↗ or [Foreign Per Diem](#) ↗. **Note:** the domestic per diem rates include tips for services as incidental expenses (**not** laundry and dry-cleaning). The international per diem rates include laundry, dry-cleaning, and tips.

As a guideline, if using actual meal expenses, those expenses should not be greater than the applicable per diem allowance.

Travelers may not combine these two methods on the same trip, except for the instances noted below:

- **Traveler selected per diem allowance.** When a meal is paid for by a host, paid for by the traveler as host for a group meal, included in a conference registration fee, covered by another source, or when traveling for a partial day, the per diem allowance should be reduced as follows: 20% for breakfast, 30% for lunch, and 50% for dinner. The traveler (or their designee) should submit the actual expense for the excluded meal, if paid for by the traveler as host for a group meal, for reimbursement.

If a traveler chooses to substitute an outside meal for a meal otherwise included in a conference registration fee, the outside meal is considered a non-reimbursable personal

expense (unless the traveler is host for a group meal).

B. Travel Greater than 30 days

It is expected that when research or business requires travel in a distant location for periods of time greater than 30 days, travelers will be able to find less expensive meal options (e.g., groceries). Therefore, reimbursement for actual meals and incidental expenses for travel greater than 30 days is permitted only up to 50% of the current published federal per diem rates for M&IE at that location for the applicable time period, available at [Domestic Per Diem ↗](#) or [Foreign Per Diem ↗](#), for the number of days meals and incidental expenses are incurred. These reimbursement limits apply for the entire duration of the trip, not just the portion of the trip greater than 30 days.

C. Group Meals and Entertainment

In situations where a traveler is conducting business with one or more guests, reasonable group meals and entertainment expenses will be reimbursed. Business meals and entertainment must be directly related to University business.

The Internal Revenue Service requires all business meals and entertainment expenses be properly documented. This includes the reason for the meals and entertainment, the benefit expected to be derived, as well as the name, title, and affiliation of the attendees. For detailed information on group meals and entertainment, refer to [Policy 3302 Business Meals, Entertainment, and Other Social Events](#).

3301.6 Other Reimbursable Travel Expenses

If related to travel on University business, the University generally recognizes the following as University business expenses that may be reimbursed (note, however, that travel on sponsored awards may be more restrictive):

- Fees for a visa or other special fees (e.g., the transaction fees for currency conversion);
- Costs for vaccinations and medications required for travel to other parts of the world;
- Reasonable telephone costs and Internet charges. Yale cell phones (if applicable) or personal cell phones should be used instead of the hotel room telephone for direct

dialing of long-distance calls (use of hotel room telephones for long-distance calls in exceptional circumstances requires an exception in accordance with [Exceptions and Special Circumstances](#), below);

- Laundry and dry-cleaning expenses, when domestic or international travel is five or more consecutive days and the amounts are reasonable. **Note:** The traveler cannot claim laundry and dry-cleaning expenses separately when the international meals and incidental per diem rate is used, as these costs are already included in the per diem rate;
- Tips and gratuities, when reasonable and accepted as standard practice (e.g., restaurants, ground transportation, bellhops, and hotel housekeepers). Tips are included in both the [Domestic Per Diem ↗](#) or [Foreign Per Diem ↗](#) rates and cannot be claimed separately when the per diem rate is used; and
- For nursing parents, costs to ship human milk.

3301.7 Other Travel Expenses Considered Personal and Not Reimbursable

The following expenses are considered personal expenses and will ***not be*** reimbursed, or otherwise paid for, by the University:

- Personal grooming services, such as barbers, hairdressers, and shoe shines;
- Car rental insurance for rentals within the contiguous 48 states and the District of Columbia (see [3301.3 Ground Transportation](#));
- Child care;
- Personal card delinquency fees or finance charges;
- Membership/dues in private clubs, including airlines, wholesale clubs, etc.;
- Frequent flyer and other similar reward programs;
- Gym and recreational fees, including massages and saunas;
- In-room movies;
- Mini bar charges, unless treated as an actual meal;
- Laundry or valet service, if domestic travel is less than five days (laundry or valet service is never allowed for international travel if per diem is used);
- Lost baggage;

- Loss or theft of cash advance, airline tickets, personal funds, or property;
- “No-show” charges for hotel and car service;
- Personal parking tickets or traffic violations;
- Personal automobile repairs and gas;
- Personal telephone charges in excess of reasonable calls home;
- Pet care;
- Upgrades (air, hotel, car, train, etc.), except those allowed by policy;
- Issuance of passport or their renewals;
- New Haven City Card (parking of personal vehicles);
- Baggage fees – except those allowed by policy;
- Travel between University locations (e.g., mileage, parking);
- Satellite radio on car rentals;
- Spouse/guest related charges while traveling; and
- Commuting between home and one or more regular places of business.

3301.8 Payment Methods and Documentation

A. Yale Purchasing Card: Preferred Purchasing Method

The University’s preferred method for purchasing travel reservations and accommodations and paying for travel expenses is the Yale Purchasing Card (“PCard”). This allows the University to be billed directly for travel expenses. Whenever possible, travelers (or their designees) should use a PCard for such purchases. See [Policy 3215 Yale Purchasing Card](#) for further information.

B. Out-of-Pocket Reimbursement

In circumstances when using a Yale PCard for travel expenses is impracticable or the traveler is ineligible for a Yale PCard, travelers (or their designees) may make out-of-pocket expenditures and then request reimbursement (for process details, see [Procedure 3215 PR.02 Yale Expense Management \(PCard and Out-of-Pocket Expenses\)](#)). In such cases, the following apply:

- **Employees** are expected to prepare and submit expense reports, with supporting documentation, within thirty (30) days from the date the expense is incurred.
- **Non-Employee** reimbursement requests are to be submitted and paid after the completion of the applicable trip or travel event.
- **Important:** Out-of-pocket expenses (e.g., airfare, conference fees, mileage, hotel, meals, books, etc.) submitted and approved for reimbursement 120 days through 366 days from the date incurred will be reimbursed and reported as taxable income to the employee (see [Form 3215 FR.09 120-366 Day Taxable Expense Reimbursement](#)). A gross-up for taxes on this taxable reimbursement is not allowed. Expenses submitted or approved for reimbursement later than 366 days from the date incurred will not be reimbursed. This means that the faculty and staff, to receive non-taxable reimbursements, have a **maximum** of 119 days from the date the expense is incurred to submit and receive approval on the expense for reimbursement through the “Create Expense Report” function in Workday.

C. Travel Advances

In certain circumstances, the University may provide expense advances for travel. In general, the University may issue travel advances if the traveler is ineligible for a Yale PCard or when extended travel or unusual circumstances are involved. For detailed information on expense advances, see [Policy 3305 Expense Advances](#).

D. Expense Documentation and Receipts

Receipts are required documentation for all travel expenses greater than or equal to \$75.00 (**Note:** receipts are required for *all* lodging expenses, including those below \$75.00).

Original, detailed receipts are the preferred documentation, but electronic copies of originals are also acceptable. Additionally, contracts and other agreements are subject to the requirements of [Policy 3210 Purchase Contracts](#) and its related procedures. If original receipts are in a language other than English, the traveler (or their designee) is responsible for providing the following:

- If the receipt total is greater than or equal to the equivalent of \$1,000.00, a full translation to English (this may be accomplished via Google Translate, an interpreter,

or other comparable service); or

- If the receipt total is less than the equivalent of \$1,000.00, an annotation in English on the original receipt (i.e., notes from the traveler indicating the items purchased).

Receipts, when required, must be provided and attached to the expense report when submitted. Expense report Approvers may, at their discretion, request receipts for all expenses (including those less than \$75.00).

Note: In rare circumstances, it is possible that a traveler (or their designee) prepays all their travel expenses (e.g., an all-in-one conference). In those instances, if the travel is charged to a sponsored award, the traveler is expected to submit the following statement with their expense report (or provide this statement via email to their designee for submission on the traveler's behalf):

"I, [traveler's name], submit this expense report anticipating that I will not incur additional expenses on this trip for which I will obtain separate receipts. In the event I do not travel as indicated by these expenses, I will ensure any associated expenses are removed from the charged sponsored award(s)."

For detailed information regarding travel expense documentation, refer to [Procedure 3301 PR.01 Travel Arrangements for University Business](#).

3301.9 Sales Tax

Certain lodging and meal expenses incurred while traveling on University business may be exempt from state sales tax, provided:

- the State allows an exemption for meals and/or lodging expenses;
- the University holds a state sales tax exemption certificate in the state of travel, where required; and
- the University makes payments directly to the hotel or restaurant (or other vendor) using a Yale PCard or Yale check.

The list of states in which the University currently qualifies for a travel-related sales tax exemption, as well as guidance on navigating sales tax issues, is provided here: [Sales and](#)

Use Tax. Travelers (or their designees) should contact the University Tax Department (tax@yale.edu) before traveling to one of the states on the list, as travelers may be required to present a copy of the exemption certificate to obtain the applicable sales tax exemption.

Note: If a traveler (or their designee) pays for travel expenses out-of-pocket, the University *will* reimburse for sales tax paid.

3301.10 Business Travel Insurance

Generally, the University does not pay for trip cancellation insurance. In certain circumstances, however, cancellation insurance may be reasonable based on the high cost of an airline ticket. Before purchasing such a ticket, the traveler (or their designee) should determine if it is more prudent to purchase a refundable ticket. Travelers (or their designees) must obtain an exception (see [Exceptions and Special Circumstances](#)) for purchasing cancellation insurance and must provide justification for doing so.

A. Emergency Travel Assistance Program

The University maintains an Emergency Evacuation and Travel Assistance program that provides medical, personal safety, and travel-related assistance services if an emergency arises while traveling domestically or internationally. Domestic coverage is included for travel 100 miles or more from home while on University business, and coverage applies to all international travel for business or pleasure. For more information, contact the [Office of Risk Management](#) ↗.

B. Coverage for Personal Effects

The University does not cover loss of, or damage to, a traveler's personal belongings.

3301.11 Value Added Tax (VAT)

The [Value Added Tax \(VAT\)](#) ↗ imposed by the European Union ("EU") and other non-EU countries is a broad-based consumption tax assessed on and added to the value of goods and services. In general, VAT applies to all goods and services that are bought and sold for use or consumption in those countries that assess VAT.

If you are traveling on Yale business and you purchased goods and/or services that included VAT, you are eligible to seek VAT reimbursement from that country by submitting a reimbursement form (check the country's specific reimbursement process and/or seek assistance at the airport before departure). Since Yale is reimbursing you for the goods and/or services, however, any VAT reimbursement must be returned to Yale by crediting the account(s) to which the goods and/or services were charged (including sponsored awards). In order to ensure Yale is properly credited for VAT reimbursement, be aware of the following:

- If you submitted a claim for a VAT reimbursement and ***received*** a VAT refund, you must exclude the VAT expense from your Yale reimbursement request; or
- If you submitted a claim for a VAT reimbursement and the VAT refund is ***received after*** the Yale expense report is processed, you must repay Yale for the amount of the VAT refund related to the business expenses claimed on the Yale expense report.

Federal Awards

Foreign taxes charged for the purchase of goods or services that Yale is legally required to pay in country is an allowable expense under Federal awards. Foreign tax refunds or applicable credits under Federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by Yale relate to allowable cost, these costs must be credited to the sponsored award as costs or cash refunds. If the costs are credited back to the Federal award, Yale may reduce the Federal share of costs by the amount of the foreign tax reimbursement, or where Federal award has not expired, use the foreign government tax refund for approved activities under the Federal award with prior approval of the sponsor. For many countries, an exemption of this tax for research exists. Consequently, requesting this cost should be unallowable for research grants involving such countries as a ***performance site***.

Contact the University Tax Department (tax@yale.edu) with questions regarding VAT.

Exceptions and Special Circumstances

Exceptions to this policy require prior approval by the Controller's Office, in consultation with the Provost's Office, General Counsel, or an Officer of the Corporation, as appropriate. Approved exceptions must be documented in writing and included with the corresponding expense report.

For assistance with circumstances considered to be an exception to the Fly America Act, contact your award manager in [OSP](#) ↗.

Roles and Responsibilities

Associate/Vice Provost (or designee)

- Consults with the Controller's Office to review and rule on requests for exceptions to University travel policy for faculty members, students, visiting scholars, and certain other members of the University community.

Controller (or designee)

- Interprets and provides guidance on policy.
- Reviews and rules on requests for exceptions to University travel policy, in consultation with the Provost's Office, General Counsel, or an Officer of the Corporation, as appropriate.

Yale Travel Management

- Provides high quality service to University travelers (and their designees) and administrators.

Office of Sponsored Projects

- Advises departments and principal investigators on the terms and conditions of specific awards as they pertain to travel.
- Provides institutional signature and single point of contact with sponsoring entities.
- Provides assistance and advice to departments and principal investigators regarding domestic and international travel funded by sponsored projects, as well as requests

for waivers to the Fly America Act.

Lead Administrator (or designee)

- Provides guidance to travelers (and their designees) in their department on application of this policy.
- Supports travelers (and their designees) in their department for appropriate implementation of this policy and its related procedures.

Traveler (or their designee, where indicated)

- Obtains required approvals prior to making travel arrangements.
- Adheres to stated expectations and processes as they pertain to travel.
- Ensures that travel expenses are reasonable and necessary, in accordance with University policies and procedures.
- Timely submits all required expense documentation.

Related Resources

[3301 PR.01 Travel Arrangements for University Business](#)

[3301 PR.02 Obtaining Cash for Yale Activities Abroad](#)

[3301 PR.03 Air Travel on University Business](#)

[3301 FR.04 Request for Travel Grant](#)

[3301 FR.05 Missing Receipts Form](#)

[3301 FR.06 Documentation for Travel on a Non-U.S. Air Carrier](#)

[1305 PR.04 Unallowable Costs](#)

[1705 University Fleet Policy](#)

[3210 Purchase Contracts](#)

[3215 Yale Purchasing Card](#)

[3215 PR.02 Yale Expense Management \(PCard and Out-of-Pocket Expenses\)](#)

[3215 FR.09 120-366 Day Taxable Expense Reimbursement](#)

[3302 Business Meals, Entertainment, and Other Social Events](#)

[3305 Expense Advances](#)

[Controller's Office Factsheet](#)

[Domestic Per Diem ↗](#)

[Driver Safety Awareness Training](#)

[Egencia](#)

[Fly America Act ↗](#)

[Foreign Per Diem ↗](#)

[International Payment Planning Tool](#)

[IRS Reg. § 1.262-1\(b\)\(5\) Ⓢ](#)

[Mileage Reimbursement Matrix Ⓢ](#)

[Private Car Service](#)

[Sales and Use Tax](#)

[U.S. Department of State Travel Alerts and Warnings ↗](#)

[Value Added Tax \(VAT\) ↗](#)

[World Travel ↗](#)

[Yale and the World ↗](#)

[2 CFR Part 200 ↗](#)

[49 U.S.C. 40118 ↗](#)

Contacts

- Travel Services: *Yale Travel Management*: [Yale Travel Management](#)
 - Expense Reports: *Controller's Office*: controllers.office@yale.edu
 - Employee Reimbursement Requests: *Accounts Payable*: 203-432-5394
 - Interpretation of Policy: *Controller's Office*: controllers.office@yale.edu
 - Insurance Related to Travel: *Office of Risk Management*: 203-432-0140; [Office of Risk Management ↗](#)
 - Travel on Sponsored Awards: *Office of Sponsored Projects*: 203-785-4689; [OSP](#)
 - Tax Issues: *Tax Office*: 203-432-5530
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[Directories ↗](#)[Yale Links](#)[Contact Internal Communications ↗](#)

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