

PENNSYLVANIA TURNPIKE COMMISSION
TRAVEL PROCEDURES MANUAL



Effective January 1, 2024

**TRAVEL PROCEDURES MANUAL
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TRAVEL REGULATIONS

The purpose of this Travel Procedures Manual is to establish guidelines and limitations governing reimbursable travel expenses for Pennsylvania Turnpike Commission (PTC) employees. **Items not specifically addressed in this procedure should be treated with good judgment, consistent with a high concern for preventing needless expenditures of Commission funds.** All employees of the Commission are covered by this procedure. Consultant travel does not fall within the scope of this Travel Procedures Manual. Those expenses are departmental expenses and should be approved according to the applicable contract.

The general supervision of the application and administration of this procedure rests with the Accounting and Financial Reporting Department. Any questions relating to its interpretation should be directed to that Department.

All requests for reimbursement are subject to audit by the Internal Audit Department as well as various other state and external auditors. Requests are also subject to Right to Know requests.

The Chief Executive Officer or Chief Operating Officer may approve specific exemptions from these regulations at their discretion. **Common sense shall prevail for all expenses as PTC employees should be aware of public scrutiny.** Receipts are required and all exemptions are subject to audit by the Internal Audit Department.

At times, the Commissioners, Chief Executive Officer and Chief Executive Officer direct reports (if approved by the Chief Executive Officer), in fulfilling their duties, may exceed the monetary limitations of this procedure. In these instances, receipts are required for reimbursement. (See **IV. Receipts** for specific requirements.)

PTC reserves the right to deny any reimbursement that it deems inappropriate in accordance with this Travel Procedures Manual.

In those cases where the provisions of a collective bargaining agreement or a meet and discuss memorandum of understanding are inconsistent with these procedures, the provisions of such agreement or understanding shall take precedence insofar as they apply to the employees covered by such agreements. In all other respects these procedures apply.

In addition to the procedures outlined in this manual, the Commissioners are required by Management Directive 230.10, Commonwealth Travel Policy, to complete the Commonwealth Out of State Travel Application (COSTA), for approval before making plans for any Turnpike-related travel outside the Commonwealth of Pennsylvania.

I. GENERAL GUIDELINES

- a) General procedure for travel expenses: **DOCUMENT, DOCUMENT, DOCUMENT!!**
Please make sure that all relevant information is documented either on a receipt, on a standard approval form or in the comments sections of Expense Reports and Department Travel Card items. It is important that approvers and those processing the transactions understand the full nature of the transaction. This is extremely important for audit purposes.
- b) Employees shall be entitled to receive reimbursement for out-of-pocket expenses incurred in the performance of their duties within prescribed maximums. **Prepaid travel expenses will not be reimbursed until the travel has occurred.**
- c) Each employee should claim his/her own expenses on his/her own Expense Report.
 - Commissioners, Chiefs and Department Heads are authorized to incur reasonable expenses on behalf of others while conducting official Commission business. Complete justification of incurring expenses must be included on the Expense Report. Receipts are required for reimbursement.
 - **Employees who are eligible for reimbursement of expenses under these procedures will not be reimbursed for expenses incurred on behalf of other Commission employees who are not eligible for such expense reimbursement.**
- d) To qualify for reimbursement, all expenses must be itemized with receipts as required by this procedure (see section - **IV. Receipts**). **To prove business expenses, the IRS requires records that show details of amount, dates, location and business purpose at a minimum.**
- e) For purposes of these procedures, Department Head refers to the cost center manager or project manager responsible for the travel costs being charged.
- f) **All requests for reimbursement must be approved by Immediate Supervisors and/or Department Heads. They are responsible for reviewing Expense Reports submitted by employees to ensure the necessity, accuracy and appropriateness of travel expenses incurred, as well as be in compliance with this Travel Procedures Manual.**
- g) All claims for reimbursement are subject to audit and must have the approval of the immediate supervisor. Up to two additional approvers can be assigned on the Expense Report.
- h) Travel related expenses will be reimbursed promptly, after required approvals are obtained and a review by the Accounting and Financial Reporting Department to ensure compliance with existing guidelines.
- i) In the event that unforeseen expenses occur, it is expected that good judgment be exercised and, upon return from any trip, the individual will consult with and have such items approved by the Department Head and an Accounting & Financial Reporting Department Manager. The circumstances should be documented on the Expense Report.

- j) Employees traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if on personal travel. Common sense shall prevail for all charges submitted as PTC employees should be aware of public scrutiny regarding such payments. Employees are responsible for any and all expenditures disallowed by the PTC.
- k) Tips that are deemed excessive may be denied for reimbursement. **Tips on alcoholic beverages will not be reimbursed.**
- l) Alcoholic beverages (along with related tips) are strictly prohibited from reimbursement.
- m) **At times, in conducting official business, PTC employees may be required to hold working lunch or dinner meetings and/or purchase meals for guests who are not Commission employees or are not part of an overnight travel assignment. These working lunch or dinner meetings do not fall within the scope of the Travel Procedures Manual; these expenses are departmental expenses and should be approved accordingly. However, employees can use the Expense Report to document the business purpose of the meeting and to obtain reimbursement for the approved lunch and/or dinner expenses via the Business Meals section on the Expense Report. Itemized receipts are required and expenses are subject to review by the Department Head, the Internal Audit Department and the Accounting & Financial Reporting Department designee. These expenses should be charged to the Cafeteria & Business Meeting Expense general ledger account (50600300).**
- n) Based on the Ethics Act and the PTC Code of Conduct (including the PTC gift ban), PTC employees using a personal credit/debit card cannot accept for personal use any 'cash back', hotel rewards points, airline 'frequent flyer' miles, or other rewards received by or due the employee in connection with PTC business travel. All other expenses covered by these procedures should be billed directly to the PTC or charged to a PTC corporate credit card. For weblinks to additional information, please see **Appendix E**.
- o) All employees that are reimbursed by outside vendors **must have the vendor remit payment made payable to the Pennsylvania Turnpike Commission**. Checks received by the employee are not to be cashed but must be submitted to the Accounting & Financial Reporting Department for processing. The employee must include documentation showing the reimbursement along with their receipts.

II. TRAVEL - AUTHORIZATION AND ARRANGEMENTS

- a) Employees participating in seminars and conferences must have such expenditures approved via a Seminar/Convention Request as available in ServiceNow. See **Section X. Seminar, Conference and Convention Registration Fees**, for additional procedures.
- b) Travel to out-of-state destinations may require additional levels of approval. These additional levels of approval are built into the Seminar/Convention Request in ServiceNow as required. Additionally, the use of PTC-owned vehicles for out of state travel must be approved by the Director of Maintenance and either the CEO or COO as well as operated

in accordance with the PTC Driver's Manual. The use of rental vehicles for out of state travel does NOT require the approval of the Director of Maintenance.

- c) Each PTC department has an assigned Travel Coordinator who maintains a PTC corporate credit card (aka "department travel card") for use on travel related expenses. Employees should contact their department travel coordinator if use of the card is needed. (See **Appendix F** for more information.)
- d) Employees are responsible for all travel reservations. Employees should make every effort to arrange direct vendor payments for travel expenses (i.e. Department Travel Card, direct billing, Accounts Payable check request, etc.). Employees should also utilize the most cost-efficient means to make transportation arrangements (airline tickets, rail travel, etc). Refer to **Section VI. Transportation**, for more details on modes of transportation.
- e) Prepaid travel expenses will not be reimbursed to the employee until the travel has occurred. Prepaid travel expenses should utilize a department travel card or direct payment from the Commission.
- f) Employees required to travel internationally may request reimbursement for fees associated with obtaining a passport.
- g) For employees that are taking additional personal time at a location before/after business duties, additional expenses incurred will not be reimbursed. The days/times designated as personal should be noted in the Comments of the Expense Report.
- h) When significant others are accompanying a PTC employee on business related travel, it is permissible to utilize a personal credit card to keep certain arrangements together (i.e. air travel). However, this arrangement should be noted on the Seminar/Convention Request in order to obtain approval for the exception to the procedure. The employee will only be reimbursed for business-related expenses incurred by the PTC employee. It is the employee's responsibility to maintain compliance with the Ethics Act and the PTC Code of Conduct (including the PTC gift ban).

III. OFFICIAL HEADQUARTERS

- a) Official headquarters of individual employees shall conform to the general rule that official headquarters shall be the PTC building or PTC location to which the employee is permanently assigned. This rule applies to employees currently participating in a teleworking program.
- b) Employees are not eligible to receive reimbursement of travel expenses between their residence and their official headquarters. When an employee is required to travel to a work-site other than their official headquarters, mileage reimbursement will be calculated as described in **Section VI. Transportation**.
- c) Employees on overnight travel status will be eligible for reimbursement of expenses when such expenses are incurred more than fifty (50) miles from their headquarters or place of residence.

- d) Employees on day travel status may be eligible for reimbursement of meal expenses when travelling more than fifty (50) miles from their headquarters or place of residence AND are away from home for at least two (2) hours longer than their normal workday. (See section VIII. I))
- For example, an employee typically leaves their home in Newville at 7:30am, works at the CAB from 8:30am to 4:30pm and typically arrives home at 5:30pm (away from home for 10 hours). That employee is required to work at ERO on a particular day. That employee leaves home at 6:00am, works at ERO from 8:30am to 4:30pm and travels home arriving at 6:30pm (away from home for 12 ½ hours). Because the day at ERO exceeded the normal day by more than two (2) hours, the employee is eligible for reimbursement of meal expenses.

IV. RECEIPTS

- a) **Itemized receipts must be submitted with all Expense Reports**, except for mileage reimbursements and per diem amounts for meals and incidental expenses when on overnight travel; and,
- b) **A valid itemized receipt must include:**
- 1) Name and address of vendor;
 - 2) Date of service;
 - 3) Itemized description of service(s); and,
 - 4) Amount(s).

*** Business purpose MUST be noted on the receipts and/or the Comments of the Expense Report.**

- c) With the exception of mileage and per diem amounts for meals and incidental expenses, **itemized receipts should be submitted for ALL reimbursement requests. Credit card receipts are NOT considered the itemized receipt.** There is no minimum threshold for receipts.
- d) No item of expense will be approved if a required receipt is missing, unless it was impossible to secure such a receipt and the reason is fully explained on the Expense Report. Mere inconvenience is not a satisfactory explanation. As a last resort, a bank or credit card statement can be used if the nature of the expense is clear, and the statement provides the required receipt information. (The statement should clearly indicate the name of the employee with other personally identifiable information redacted.)
- e) These receipt requirements also apply to the use of Department Travel Card transactions. Employees must submit receipts to their department's assigned Travel Coordinator as soon as possible after utilizing the Department Travel Card. (See **Appendix F** for more information on Department Travel Cards.)
- f) **Tips should be approximately 20% of the cost of the service. Tips significantly in excess of that rate may not be reimbursed.**

V. SUBMISSION OF EXPENSE REPORTS

- a) Expense Reports shall be submitted at least every 30 days. Employees are encouraged to submit weekly, if possible. Submission of Expense Reports must occur within 60 business days of the date of travel. It is important to comply with this requirement because reimbursements paid more than 60 business days past the last date of travel are generally considered taxable income by the IRS and may be reported as such (i.e. paycheck/Earnings Statement, W-2).
- b) **Supervisors must review and approve requests for reimbursement submitted by employees to ensure the necessity, accuracy and appropriateness of the travel expense.** Supervisors must review all justification. It is also the responsibility of the supervisors and other reviewers to ensure the completeness of the documentation, including but not limited to, cost center, per diem calculations, required receipts, general ledger coding, etc. Prompt reviews are requested to avoid delaying payments to employees. Failure to exercise care in the review and approval of travel expenses may result in disciplinary action. No person may approve his/her own Expense Report.
- c) The Expense Report is available through Vendor Portal and is the only acceptable method to report employee expenses for business related travel (link also available in ServiceNow).

Vendor Portal

Dashboard Procurement Invoicing **Expenses** Reports Admin

My Expenses

0 Draft Items Create Expense

Invoice Number Creation Date Search Reset

Employee	Title	Invoice Number	Creation Date	Amount	Status
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Page: 1 Rows per page: 10 0 of 0

Jamie May Expense Report

Amount: 0.00 USD

Invoice Number: 03312022

Expense Type	Date	Location	Cost Center	WBS	Expense Amount
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Add Expense

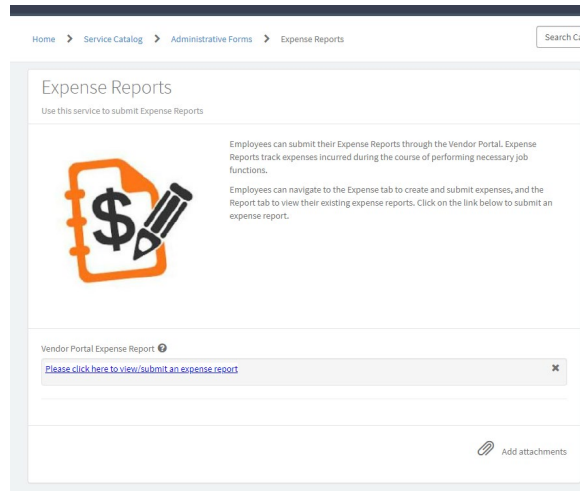
Cost Center / WBS	Sub Total	Transportation	Room	Meals	Misc.
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With the exception of mileage and per diem amounts for meals and incidental expenses, itemized receipts should be submitted for ALL reimbursement requests. There is no minimum threshold for receipts.

Comments section should be used for the documenting any differences between receipts and amounts requested for reimbursement. This includes deductions for 'cash back', hotel points, airline 'frequent flyer' miles, or other rewards received by or due the employee in connection with PTC business travel (as required by the Ethics Act, statewide employee gift ban and the PTC Code of Conduct). For Travel procedures manual click [here](#).

Attachments: Choose Files

Comment:



- d) Departure and return dates and times must be provided on all Expense Reports. **Business purpose of travel and/or expense must be included in the Comments section of the Expense Report.**
- e) City and state, or county and state, or zip code must be provided for all overnight travel locations (work activities and lodging). If the county is unknown, this information may be obtained by visiting the website of the National Association of Counties (refer to **Appendix A** for the website link).
- f) Employees should be sure to separate charges into the proper categories on the Expense Report when supported by a consolidated invoice (for example: Lodging receipt that includes meals and/or parking). See **Appendix G** for recommended general ledger coding of frequently used travel charges. When attending a seminar, the approved Seminar/Convention Request form must be attached to the Expense Report.
- g) General ledger coding **must** be provided for any items listed under Others. See **Appendix G** for Recommended General Ledger Coding of Frequently Used Travel Charges.
- h) Employees must indicate on their documentation when a third-party reimbursement is expected. All employees that are reimbursed by outside vendors **must have the vendor remit payment made payable to the Pennsylvania Turnpike Commission**. Checks received are not to be cashed but must be submitted to the Accounting & Financial Reporting Manager for processing. The employee must include a copy of the invoice or other documentation showing the reimbursement along with their receipts.
- i) Employees are responsible for ensuring that expenses claimed are proper, accurate, and incurred in official PTC business. An employee who knowingly presents a false or fraudulent claim may be subject to penalties under criminal statutes.
- j) **Expense Reports that are not properly completed in accordance with these procedures will be returned to the employee and supervisor for correction, which will also delay payment to the employee.**

VI. TRANSPORTATION

- a) All modes of transportation are authorized consistent with and appropriate to the requirements of the assignment and the efficient and economic conduct of official business. Driving is recommended for travel to adjoining states and to all locations within a 300-mile radius.
- If the destination is outside the recommended driving range and the employee chooses to drive rather than fly, additional cost for meals, lodging and mileage will not be reimbursed if flying would be more cost effective. Employees will NOT be reimbursed for travel savings. In addition, the employee will be permitted one work day for traveling. All additional travel days require the employee to use leave. Employees are responsible for including documentation of the travel economics with their Seminar/Convention Request in order to obtain proper approval. See **Appendix H** for an example of the travel economics analysis.
- b) Air Travel:
- 1) Employees are required to use the most cost-efficient means to make airline travel arrangements.
 - 2) **All flights must be booked on a PTC corporate credit card.** The use of personal credit cards is not permitted. Please contact your department Travel Coordinator for assistance.
 - When non-PTC employees are accompanying a PTC employee on business related air travel, it is permissible to utilize a personal credit card to keep all airline reservations together. However, this arrangement should be noted on the Seminar/Convention Request in order to obtain approval for the exception to the procedures. It is the employee's responsibility to maintain compliance with the Ethics Act and the PTC Code of Conduct (including the PTC gift ban).
 - 3) **First Class air fares are not authorized, and Business Class air fare is only authorized for travel outside North America.**
 - 4) Certain additional fees (when not included in the base price of a ticket) are allowed to be charged to the Department Travel Card and/or eligible for reimbursement:

<i>Allowable</i>	<i>Not Allowable</i>
1 Carry-on bag fee	Overweight baggage fees
1 Checked bag fee	Oversize baggage fees (unless transporting work-related materials)
Seat selection	Upgrade fees (unless travelling outside North America)
	Carry-on or checked pet (unless service animal)
	Inflight wi-fi/entertainment
	Priority check-in*
	Priority boarding*

* These priority fees are allowable if they negate the need for a higher checked bag fee.

- 5) It is the employee's responsibility to closely examine the cancellation/exchange rules and fees before purchasing airline tickets. It is the responsibility of the employee to notify their supervisor of their inability to use a pre-purchased airline ticket. Credits for cancelled tickets should be used for PTC business as soon as possible. Any fees must be charged to a PTC corporate credit card. Details of need for cancellation and fees paid must be documented and any receipts provided to the Travel Coordinator for Department Travel Card charges. It is the employee's and supervisor's responsibility to use airline credits for PTC business prior to expiration.
- 6) The use of taxicabs, ride-sharing services, airport shuttles, etc. is allowed when justified by the travel assignment. Such justification must be set forth in the Expense Report. All requests for reimbursement require a receipt.
 - The PTC's Rental Car program is available to employees (and is expected to be used when needed) at their destination when traveling by air for business. Employees should use the link in **Appendix B** to reserve a rental vehicle at their destination for business use. The charges will then be at the PTC's contracted rate and be billed directly to the Commission. International locations may not be available for direct billing and can be reimbursed through an Expense Report upon return.

c) Ground Transportation:

- For employees with convenient access to Commission rental/pool car services, when traveling by automobile, the Ground Travel Worksheet (GTW) must be used to identify the least expensive option. The Ground Travel Worksheet is available on the PTC Intranet (Quick Links). Instructions are included with the worksheet.
- For employees that do not have convenient access to a Commission location with rental car services, please go directly to the Employee-Owned Vehicle section of these procedures. (The GTW is not required for these employees.)
- Refer to PTC Vehicle Policy 6.04 for additional guidelines related to pool car, rental car and employee-owned vehicles.
- Pool Vehicle –
 - 1a) The Ground Travel Worksheet (GTW) includes Pool Car Request information when applicable. The GTW is available in ServiceNow.
 - 1b) Rental cars may be used to supplement the pool vehicle fleet. If directed by Maintenance, see the rental vehicle instructions.
- Rental Vehicle –
 - 2a) Rentals should be used when it is determined that renting a car is the most economical form of transportation. See **Appendix B** for detailed rental instructions.
 - Employees should coordinate with the PTC representative in charge of rental/pool cars at the desired location regarding any additional specific procedures required.
 - The PTC's Rental Car program is available to employees (and is expected to be used when needed) at their destination when traveling by air for business. Employees should use the link in **Appendix B** to reserve a rental vehicle at their destination for business use. The charges will then be at

the PTC's contracted rate and be billed directly to the Commission. International locations may not be available for direct billing and can be reimbursed through an Expense Report upon return.

- 2b) The rental agency will bill the PTC directly for the rental; however, itemized receipts are required for any other related expenses.
 - 2c) Rental car selection is limited to compact, intermediate or standard classes of cars unless a larger car can be justified. This justification should be noted on the GTW.
 - 2d) Employees traveling on Commission business are covered under the Commission's Self-Insurance Program. Therefore, liability insurance, supplemental personal accident insurance, safe trip insurance and personal effects coverage are not reimbursable. Utilizing the rental agency listed in **Appendix B**, Enterprise Rent-A-Car, will provide full damage waiver and liability protection in the base rental charge. Employees who are not able to use Enterprise Rent-A-Car at their destination should ensure they are protected by the minimal collision insurance coverage offered by the rental agency of their choice.
 - 2e) If the rental vehicle is secured more than 24 hours in advance of a planned business departure, the vehicle shall not be used for personal or private purposes, aside from traveling to and from home, the office, and the intended business destination.
 - 2f) If an employee is at an airport and needs a rental car at the last minute, they can provide the PTC's corporate account number (**xz57a91**) to the Enterprise desk to make a reservation. Direct billing to the Commission may or may not be available depending on the location.
- Employee-Owned Vehicle –
 - 3a) Employees that have convenient access to a Commission location with rental car services can submit for business mileage when it is determined a pool vehicle is not available or employee-owned car usage is more economical than rental car usage per the Ground Travel Worksheet (GTW). Employees are to secure supervisory authorization for use of an employee-owned vehicle in advance of such use. That authorization should include documentation of the denied Pool Car Request and/or reason for not using a rental car.
 - 3b) Employees that do not have convenient access to a Commission location with rental car services can submit for business mileage without the use of a GTW.
 - 3c) When travel is by employee-owned automobile per the GTW, reimbursement to an employee will be made at the current IRS-approved standard mileage rate (refer to **Appendix C** for the website link). The IRS mileage rate is intended to cover the fixed and variable costs of operating the vehicle (i.e. loan payments, gas, service, wear & tear, etc.). **The PTC does NOT reimburse for gasoline for employee-owned vehicles.** If the GTW was used to determine the most cost-effective means of transportation, the approved GTW (in PDF form) should be attached to the Expense Report when requesting mileage reimbursement.
 - If an employee, who is required to complete a GTW, chooses to drive their employee-owned vehicle in lieu of the most economically available option, the employee will receive mileage reimbursement at a reduced rate as published

- by the GSA (see **Appendix C**). The approved GTW should be attached to the Expense Report when requesting mileage reimbursement.
- For employees participating in the Vehicle Allowance program, requests for business mileage reimbursement will be made at the GSA reduced rate.
 - When traveling as a group, only the owner/operator of the employee-owned automobile is eligible for mileage reimbursement. Mileage reimbursements will not be made to passengers.
- 3d) When driving an employee-owned vehicle on Commission business, employees should be aware of potential insurance risks. If an accident occurs while a Commission employee is operating an employee-owned vehicle on Commission business, the employee's personal auto insurance is the primary insurance coverage to respond. The employee, or the employee's insurance company, would be responsible for bodily injury or property damage claims of others caused by the employee's negligence while operating the employee-owned vehicle. The employee would also be responsible for any deductibles to repair damages to the employee-owned vehicle. In addition, it is up to the employee's insurance company whether the employees' insurance rates and premiums would be increased going forward.
- 3e) **Employees requesting business mileage reimbursement for using their employee-owned automobile for business travel are required to provide dates, to and from locations, purpose, total miles and amounts. This information must be listed on the Expense Report.**
- 3f) Mileage incurred for incidental trips/stops that are not business related will not be eligible for reimbursement.
- 3g) When an employee travels by employee-owned automobile, and they are **NOT** on an overnight assignment, the mileage reimbursement will be calculated based on the total business-related miles driven in a day that exceed the employee's normal daily round trip commute between the employee's residence to their official headquarters. (See **Section III.** for definition of Official Headquarters.)
- Example #1: An employee's daily round trip commute between his/her residence and official headquarters is 20 miles. On a day when he/she travels to a different worksite without going to their official headquarters at a total round trip distance of 30 miles, he/she may be reimbursed for the 10-mile difference.
 - Example #2: An employee's daily round trip commute between his/her residence and official headquarters is 30 miles. On a day when he/she travels to a different worksite without going to their official headquarters at a total round trip distance of 15 miles, he/she will not receive a mileage reimbursement for that day.
 - Example #3: An employee's daily round trip commute between his/her residence and official headquarters is 40 miles. He/she travels to a different worksite without going to their official headquarters at a round trip distance of 35 miles. While at and around the worksite, he/she drives an additional 10 business-related miles. The employee will be reimbursed for the 5 additional miles driven that day. (35+10=45 then 45-40=5)
- 3h) New employees attending their orientation are eligible for mileage reimbursement at the full IRS rate for travel between the PTC Central Administration Building (CAB) and either their home or work location, whichever

is the shorter distance. This does not apply to employees who are assigned to the CAB as their regular work location.

- 3i) Employees driving to an overnight assignment (either directly or to airport/train station) are eligible for reimbursement of all miles. No commuting miles are deducted as noted in section **3g)** above.
- d) Gasoline for Commission owned vehicles and rental vehicles will be procured at Commission Maintenance Buildings or purchased via PTC credit cards that are assigned to Commission vehicles and/or rental vehicles. Payment for gasoline made by cash or a personal credit card may be reimbursed through an Expense Report. The request must include a receipt and a comment documenting whether the gasoline was for a Commission-owned vehicle or a rental vehicle. **The PTC does NOT reimburse for gasoline for employee-owned vehicles.**
- e) **Parking fines and/or fines for moving vehicle violations are not reimbursable. In accordance with the PTC Driver's Manual Vehicle Operators section, employees who receive violations while operating a PTC vehicle shall have ten (10) business days to pay the violations or activate the appeal process. Copies of paid receipts must be sent to the department automotive officer. The PTC Maintenance Department Equipment Division will be notified by local municipalities (or the rental car company) of any unpaid violations.**
 - EZPass violations incurred while in rental vehicles should be forwarded to the **RentalCar** email inbox for investigation.
- f) Parking lot, meter charges and tolls are reimbursable to employees operating either a Commission vehicle, rental vehicle or employee-owned vehicle for business related travel (excluding commuting). Requests for reimbursement require a receipt.
- g) **Employees attending a seminar, convention or business trip as a group are encouraged to share pool or rental cars.**
- h) Rail travel: Rail travel is encouraged when travelling to/from surrounding areas when available and a cost savings is realized. Coach class is the only approved service when travelling by rail.
- i) It is the employee's responsibility to closely examine the cancellation/exchange rules and fees before purchasing any transportation. It is the responsibility of the employee to notify their supervisor of their inability to use a pre-purchased ticket. Credits for cancelled tickets should be used for PTC business as soon as possible. It is the employee's and supervisor's responsibility to use credits for PTC business prior to expiration. Details of need for cancellation and fees paid must be documented and any receipts included in either the Expense Report or provided to the Travel Coordinator for Department Travel Card charges.
- j) See **Appendix G** for recommended general ledger coding of frequently used travel charges.

VII. LODGING

- a) Employees must be on overnight travel status to be eligible for reimbursement of lodging expenses. Expenses for lodging will not be allowed at the place of an employee's headquarters or residence. Generally, fifty (50) miles is considered reasonable commuting, subject to itinerary, weather, and time considerations.
- b) Employees who commute more than 50 miles from their residence to their headquarters do not qualify for lodging reimbursement when working at their headquarters.
- c) Lodging is authorized at single room rates. Employees should use the CONUS (Continental United States) per diem rates listed on the U.S. General Services Administration website (refer to **Appendix D** for the website link) as a guideline. **Employees are required to request government rates for lodging** and must include the city/state, county/state or zip code locations of the overnight lodging and work location on the Expense Report. Employees should expect services and accommodations that are safe and comfortable, not lavish or extravagant.
 - ◆ Lodging should be obtained in the same location as the work activities. If lodging is not available at the work location, the supervisor may authorize an alternate lodging location.
 - ◆ Lodging costs in excess of the guidelines are allowable when rates less than or equal to the maximum are not available. However, employees should use reasonable effort to locate lodging within the prescribed guidelines. An explanation is REQUIRED to be documented on the Expense Report if the rates are significantly in excess of CONUS rates.
 - ◆ Utilizing the lodging offered at a conference location is allowable, even if it is in excess of the CONUS rate. This MUST be documented either in the Expense Report or in the details of the Department Travel Card charge.
 - ◆ Rental properties (i.e. AirBnB, etc.) are allowable as long as the rates are within the guidelines described above. Travelers should be aware of and abide by all rules of rental company/agency and host/landlord. All payments should be made through rental company/agency and not directly to host/landlord.
- d) Meals that are included in the cost of lodging must be deducted from daily maximum meal allowances as explained in **Section VIII. Meals and Incidental Expenses**. Complimentary continental breakfasts provided by a hotel/motel do not affect per diem rates.
- e) Employees must utilize their department travel card, direct billing (when available) or other direct payment to hotel for all planned lodging reservations.
 - When using the department travel cards, employees should notify the hotel in advance that a physical card may not be available to swipe upon check-in. An Authorization Form (documenting use of card and signature) is available for travelers to provide to hotel staff prior to arrival. Reasonable incidentals can be charged to the department travel card. The employee is then responsible for properly accounting for any additional charges and reimbursing the PTC, if necessary. (See **Appendix F.**)

- Employees should remember that they cannot accept any personal 'cash back', hotel rewards points, airline 'frequent flyer' miles, or other rewards received in connection with PTC business lodging. (See **Appendix E.**)
 - In the event of an unplanned hotel stay, a personal credit/debit card is allowable, but the situation must be documented on the Expense Report.
- f) **All claims for reimbursement for lodging, or for lodging including meals, must be supported by a receipt or invoice indicating dates and rates.**
- g) **Invoices for direct billings received by the Accounting and Financial Reporting Department must be approved for payment by the applicable Department Head in the Vendor Portal. Direct billings/department travel card lodging charges are just to be noted on the employee's Expense Report. Duplicate copies of lodging invoices should NOT be attached.**
- h) Employees should be sure to separate charges into the proper categories on the Expense Report when supported by a consolidated invoice (for example: lodging receipt that includes meals and/or parking). See **Appendix G** for recommended general ledger coding of frequently used travel charges.
- i) Hotel / Motel Taxability:
- The PTC is NOT exempt from taxes assessed by other states
 - The PTC should pay Pennsylvania State Occupancy Taxes at hotels
 - The PTC should pay Pennsylvania City (Pittsburgh/Philadelphia) Occupancy Taxes at hotels
 - The PTC should NOT pay hotel occupancy or sales taxes imposed by local or county governments within the Commonwealth of Pennsylvania
 - If this item appears on your invoice, please request a revised invoice. Should the hotel request a tax exemption certificate, a blank form (with attached instructions on how to complete) is available on the PTC Intranet (Department Library → Financial_Management → Operations → Travel Procedures).
 - **This applies to ALL PTC business-related hotel stays.** Whether you are using direct bill, a department travel card or personally paying and requesting reimbursement, you **MUST** check your bill and have the taxes adjusted if necessary.
- j) Employees must cancel lodging arrangements according to the property's cancellation policy. No-show charges and penalties will not be reimbursed when the employee does not cancel reservations within the allotted time. If these charges are billed directly to the Commission, employees will be held responsible for reimbursing the Commission.
- k) If an employee opts to stay at a friend/relative's house while on overnight status in lieu of a hotel, the Commission will not pay lodging; however, the employee may still be eligible for Meals and Incidental Expenses per diems (see **VIII. Meals and Incidental Expenses**).

VIII. MEALS and INCIDENTAL EXPENSES (M&IE)

- a) Meals and incidental expenses (M&IE) will be reimbursed based on the CONUS (Continental United States) per diem rates listed on the U.S. General Services Administration website (refer to **Appendix D** for website link). Please note that the M&IE amounts listed represent the **combined maximum** amounts that will be reimbursed for meals and incidental expenses for employees on overnight travel status.
- The CONUS per diem rate schedule also provides a standard rate that applies to all locations within the continental United States not specifically listed or encompassed by the boundary definition of a listed location (refer to **Appendix D**).
 - Reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work location, then the supervisor may authorize the rate where lodging is obtained.
- b) The per diem allowance is a payment for meals and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all meal charges and services, including any service charges where applicable.
- c) The term “meals” includes expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).
- d) The term “incidental expenses” includes fees and tips given to porters, baggage carriers and hotel staff. The term “incidental expenses” does **not** include taxicab fares, lodging taxes or the costs of telephone calls or internet access (See Section **XI. Miscellaneous Expenses**).
- e) The allowances for meals and incidental expenses do not require receipts unless specifically stated. Since receipts are not required for reimbursement, each employee is required to determine their amount for reimbursement and claim his/her own meal expenses on his/her own Expense Report. **Requests for reimbursement of other employees’ M&IE will be denied.**
- f) **Maximum Daily Allowance:** Employees are entitled to a maximum daily meal & incidental expense allowance as listed on the U.S. General Services Administration website (refer to **Appendix D**) for each twenty-four (24) hour period spent in a continuous overnight travel status. The twenty-four (24) hour period begins at any time of day or night that the employee leaves headquarters or residence on overnight travel for official business. (This process is slightly different than the process described on the GSA website. Employees should NOT use “First & Last Day of Travel” amounts noted on the GSA website.)
- g) **Partial Day Allowance:** Overnight travel that is not part of a full 24-hour period will be divided into three-hour periods for reimbursement allowances. An employee on an overnight travel assignment under these conditions is eligible for a partial day allowance for each three-hour period of the travel assignment. Reimbursement allowances, including partial day allowances, are calculated as follows:

0 to 3 hours – 12.5% of Max. Daily Allowance
 Greater than 3 hours to 6 hours – 25% of Max. Daily Allowance
 Greater than 6 hours to 9 hours – 37.5% of Max. Daily Allowance
 Greater than 9 hours to 12 hours – 50% of Max. Daily Allowance
 Greater than 12 hours to 15 hours – 62.5% of Max. Daily Allowance
 Greater than 15 hours to 18 hours – 75% of Max. Daily Allowance
 Greater than 18 hours to 21 hours – 87.5% of Max. Daily Allowance
 Greater than 21 hours to 24 hours – 100% of Max. Daily Allowance

* Employees should NOT use “First & Last Day of Travel” amounts noted on the GSA website.

Example 1 – An employee leaves headquarters on Monday at 8:00 a.m. and returns on Tuesday at 1:00 p.m. The employee is entitled to a maximum daily M&IE allowance for the 24-hour period from 8:00 a.m. Monday to 8:00 a.m. Tuesday. The employee is also entitled to an additional partial day M&IE allowance (equal to 25% of the maximum daily allowance) for the five-hour time period from 8:00 a.m. to 1:00 p.m. on Tuesday. For example, if the maximum daily M&IE allowance for the city in question is \$51, the employee is entitled to a maximum reimbursement of \$63.75 ($\$51 + 25\% \times \51).

Example 2 – An employee leaves headquarters on Monday at 8:00 a.m. and returns on Tuesday at 5:00 p.m. The employee is entitled to a maximum daily M&IE allowance for the 24-hour period from 8:00 a.m. Monday to 8:00 a.m. Tuesday. The employee is also entitled to an additional partial day M&IE allowance (equal to 37.5% of the maximum daily allowance) for the nine-hour time period from 8:00 a.m. to 5:00 p.m. on Tuesday. For example, if the maximum daily M&IE allowance for the city in question is \$51, the employee is entitled to a maximum reimbursement of \$70.13 ($\$51 + 37.5\% \times \51).

Example 3 – An employee leaves headquarters on Monday at 10:00 p.m. and returns on Tuesday at 11:00 a.m. The employee is entitled to a partial day M&IE allowance (equal to 62.5% of the maximum daily allowance) for the thirteen-hour time period from 10:00 p.m. on Monday to 11:00 a.m. on Tuesday. For example, if the maximum daily meal allowance for the city in question is \$51, the employee is entitled to a maximum reimbursement of \$31.88 ($62.5\% \times \51).

- h) ***Meals and incidental expenses in excess of the daily and partial day maximums will not be reimbursed, except for employees exempt from monetary limitations as noted in the introductory Travel Regulations section of this Travel Procedures Manual.***
- i) On rare occasions, employees will be required to attend seminars or conventions at locations where it is difficult to stay within the daily meals and incidental expense limits. On these occasions, **with prior written approval by a direct report to the Chief Executive Officer**, employees can opt to charge actual expenses instead of per diems. The approval must be received prior to leaving for the travel assignment and **receipts are required for all travel expenses**. Requests for reimbursement for actual expenses in

excess of M&IE limits, not approved in advance by a direct report to the Chief Executive Officer, will be paid using applicable per diem rates.

- j) Employees on overnight travel status that have meals provided by outside parties (in accordance with the PTC gift ban) while attending a luncheon or dinner meeting, a seminar or convention, or included in lodging costs; shall have their maximum daily M&IE allowance reduced by the GSA M&IE breakdown amount for any meals provided. *Complimentary continental breakfasts provided by a hotel/motel do not affect per diem rates.* Refer to **Appendix D** for links to the GSA website.

Example – An employee leaves headquarters on Monday at 7:00 p.m. to attend a meeting on Tuesday at which breakfast and lunch are provided. Assuming the employee returns home Tuesday at 10:00 p.m., the employee is entitled to a maximum daily M&IE allowance for the 24-hour period from 7:00 p.m. Monday to 7:00 p.m. Tuesday and a partial day M&IE allowance for the three hours from 7:00 p.m. to 10:00 p.m. on Tuesday. For example, if the maximum daily M&IE allowance for the city in question is \$51, the maximum reimbursable amount is \$57.38 ($\$51 + 12.5\% \times \51). The \$57.38 must be reduced by \$23.00 for the meals [breakfast (\$11.00) and lunch (\$12.00)] provided. Therefore, the maximum M&IE allowance that will be reimbursed is \$34.38.

- k) Employees who use the Department Travel Card to purchase meals while travelling are prohibited from submitting for M&IE per diems through an Expense Report for those meals. Individual meals should be charged to the Travel Expense – Meals general ledger account (50600120) and receipts are required. If the meal includes multiple employees and a meeting is held during the meal, this meal should be charged to the Cafeteria & Business Meeting Expense general ledger account (50600300) and a receipt is required.
- l) Employees that meet the requirements for day travel (see section **III. d**)) will be entitled to meal expense reimbursements up to a maximum reimbursement of \$15 per travel day. **Receipts are required for reimbursement.** These expenses will be charged to the Cafeteria & Business Meeting Expense general ledger account (50600300) and to the cost center or valid project number, if applicable.
- m) Reimbursement for the cost of lunch is not permissible for employees who are not engaged in travel except as specifically provided for in this procedure or in labor agreements.
- n) Employees, not otherwise covered by an agreement, who are **occasionally** required to work at their headquarters for periods exceeding twelve (12) hours, will be entitled to a meal expense reimbursement up to a maximum reimbursement of \$15. Per IRS Regulations, the meal must be purchased via delivery or carryout to enable the employee to continue working. The meal must be consumed during the overtime period and at the employee's headquarters. If these requirements are not met, the employee will not be reimbursed. **Receipts are required for reimbursement.** These expenses will be charged to the Cafeteria & Business Meeting Expense general ledger account (50600300) and to the cost center or valid project number, if applicable.

- o) New employees attending their orientation are eligible to begin their 24-hour period for M&IE per diems at 10:00am on their first day of work at the PTC. If the new employee had an alternate start date, they would follow the M&IE procedures as outlined in the preceding paragraphs.
- p) M&IE per diem amounts do not require receipts and should be coded in the general ledger to 50600120 (Meals Expense) as indicated on the Expense Report. Business Meals, as described in the next section, require receipts and should be coded in the general ledger to 50600300 as indicated on the Expense Report. See **Appendix G** for recommended general ledger coding of frequently used travel charges.

IX. LUNCHEON OR DINNER MEETINGS

- a) Luncheon or dinner meetings sponsored by the Commission will be paid under contract when arrangements can be made; therefore, no claims for such expense may be submitted on Expense Reports.
- b) Employees who are required by their supervisors to attend luncheon or dinner meetings (which are not sponsored by the Commission) are entitled to reimbursement of actual expenses incurred. Receipts are required for reimbursement (see Section **IV. Receipts** for requirements) and should be listed under Business Meals (50600300) on the Expense Report. Please be sure to include the amount of the tip.
- c) Itemized receipts are required for reimbursement of registration fees for luncheon or dinner meetings (see Section **IV. Receipts** for requirements).
- d) Working lunch or dinner meetings that are not part of a travel assignment do not fall within the scope of the Travel Procedures Manual. These expenses are departmental expenses and should be approved accordingly. However, employees can use the Expense Report to obtain reimbursement for approved lunch and dinner meeting expenses. **Itemized receipts are required** (see Section **IV. Receipts** for requirements). These expenses should be charged to the Cafeteria & Business Meeting Expense general ledger account (50600300) and should include proper documentation of attendees and business purpose. These should be specifically noted as such on the Expense Report under Business Meals.

X. SEMINAR, CONFERENCE AND CONVENTION REGISTRATION FEES

- a) **Employees participating in seminars, conferences and conventions for official PTC business must have the travel approved in advance via a Seminar/Convention Request as available in ServiceNow.**
 - Approval for Seminar/Convention Travel Requests is NOT needed when **ALL** of the following conditions are satisfied:
 - i. Travel is Budgeted
 - ii. If Tuition/Registration cost is \$0 and Total Travel costs < \$250
 - iii. Location is PA or nearby contiguous states
 - iv. Number of Attendees = 1

- b) Utilizing the lodging offered at a conference location is allowable, even if it is in excess of the CONUS rate. **This MUST be documented either in the Expense Report or in the details of the Department Travel Card charge.**
- c) All registration fees must be paid in advance as a direct charge to the Commission. These charges can be processed using the Department Travel Card or requesting a direct vendor payment via the Vendor Portal/ServiceNow. Receipts/Invoices are required for these conference and convention registration fees.
- d) When attending seminars, conferences and conventions, PTC employees need to be aware of their restrictions on items provided by sponsors due to the PTC gift ban. See **Appendix E** for further information.
- e) It is the responsibility of all employees to notify their supervisor of their inability to attend any prepaid seminar. It is then the responsibility of the supervisor (or department representative) to contact the sponsor in writing to advise of the cancellation and request a refund of advanced payment. In the event that prepaid funds cannot be refunded, the supervisor (or department representative) may elect to delegate another employee to attend the seminar. If charges cannot be used or refunded, details of need for cancellation and fees paid must be documented and any receipts included in either the Expense Report or provided to the Travel Coordinator for Department Travel Card charges.

XI. MISCELLANEOUS EXPENSES

- a) The following travel expenses, when actually incurred and necessary, can be itemized and reimbursed over and above the per diem allowance for meals and incidental expenses (M&IE):
 - Official telephone calls in connection with items classified as official business; and internet access fees while performing official business.
- b) Requests for Professional Development Costs & Subscriptions items must use the online form in ServiceNow. Both Dept Travel Card and direct vendor payment options are available.
- c) Receipts are required for miscellaneous expenses not addressed in this procedure. Miscellaneous supplies purchased while on official business are an example of such expenses. **Expenditures of this nature should be kept to a minimum.**
- d) See **Appendix G** for recommended general ledger coding of frequently used travel charges.

Appendix A

County Location

County locations as published by the National Association of Counties. To view county locations, click on the hyperlink below:

[National Association of Counties](#)

Appendix B

Approved Rental Car Agency

Car rentals can be made through the approved rental car agency, Enterprise Rent-A-Car. The PTC is a member of Enterprise Rent-A-Car's corporate plan and PTC employees are eligible for Enterprise's best rates when renting vehicles for **business use only**. In addition to Corporate Class rates, Enterprise Rent-A-Car delivers the vehicles to the Central Administration Building. Similar services are currently available at WRO. Employees should coordinate with the PTC representative in charge of rental cars at the desired location regarding any further information. The following procedures should be followed when renting a car through Enterprise Rent-A-Car.

1. After completing a Ground Travel Worksheet, go to the website: [Enterprise Rent-A-Car](#)
2. Follow the links selecting the Turnpike Commission, pick-up location, dates, etc.
 - a. For cars to be delivered to the CAB, select Paxton Street Location
 - b. For WRO, cars can either be delivered or picked up at the local branch
 - c. To reserve a car at an airport destination, select All Other Locations
3. Rental car selection is limited to compact, intermediate or standard classes of cars unless a larger car was justified on the GTW.
4. Complete the requested information to finalize the reservation. An automated email will be sent to the employee along with a copy to the RentalCar email inbox which is monitored by the Maintenance Department.
5. Unless pick-up at a location other than the CAB/WRO was separately arranged, see the Maintenance Department or your location coordinator to obtain your rental vehicle key and Travel Pack.
6. Similar to utilizing a PTC pool car, be sure to abide by all PTC Driver's Manual policies and procedures.
7. The rental car should be returned in accordance with the reservation. Return keys, Travel Pack, etc. to the Maintenance Department or location coordinator (unless other arrangements were made) and notify them if any changes were made to the reservation. The PTC will be billed directly for the cost of the rental.
8. Training is available through Successfactors. A PDF of the training is also available on the PTC Intranet (Department Library → Financial_Management → Operations → Travel Procedures).

The PTC's Rental Car program is available to employees (and is expected to be used when needed) at their destination when traveling by air for business. Employees should use the link above to reserve a rental vehicle at their destination for business use. The charges will then be at the PTC's contracted rate and be billed directly to the Commission. International

locations may not be available for direct billing and can be reimbursed through an Expense Report upon return.

If an employee is at an airport and needs a rental car at the last minute, they can provide the PTC's corporate account number (**xz57a91**) to the Enterprise desk to make a reservation. Direct billing to the Commission may or may not be available depending on the location.

Appendix C

IRS Mileage Rate

The IRS periodically adjusts the allowable mileage rate based on an annual study of the fixed and variable costs of operating an automobile. To view the IRS Mileage rate, click on the hyperlink below:

Internal Revenue Service website:

www.irs.gov

In the Search box at the top right of the website, type:

20xx Standard Mileage Rate

(The year should be based on the dates of travel.)

GSA Privately Owned Mileage Reimbursement Rates

The U.S. General Services Administration (GSA) periodically adjusts the mileage reimbursement rates as well. To view the GSA Mileage rate, click on the hyperlink below:

[GSA POV Mileage Reimbursement Rates](#)

(The year should be based on the dates of travel.)

Appendix D

CONUS Per Diem Rates

To view the Continental United States (CONUS) per diem rates as published by the U.S. Government Services Administration for lodging, meals and incidentals, click on the hyperlink below:

[GSA Per Diem Rates](#)

Be sure to also note the link to the “M&IE Breakdown” to see the allowances for breakfast, lunch, dinner and incidentals for each level of daily allowances.

Travel Outside CONUS

Rates for Alaska, Hawaii, U.S. Territories and Possessions are set by the Department of Defense.

Rates for foreign countries (including Canada) are set by the [State Department](#). Foreign Per Diem rates are established monthly by the Office of Allowances as maximum U.S. dollar rates for reimbursement of U.S. Government civilians traveling on official business in foreign areas. Lodging and M&IE (Meals & Incidental Expenses) are reported separately followed by a combined daily rate. See the applicable links below:

[Foreign Per Diem Rates by Location](#)

[International M&IE Rate Breakdown](#)

Appendix E

Code of Conduct & Ethics Act

PTC employees need to be aware of the PTC Code of Conduct, which includes the PTC gift ban (as amended), the Public Official and Employee Ethics Act and the practical implications of these policies on the PTC employees when traveling on PTC business. This appendix addresses several of those areas.

The Legal Department provides useful Client Alerts and Ethics & Integrity links on its intranet page ([Legal Dept](#)).

The following link directs you to the PTC's Code of Conduct, as amended:

[Final-Amended-Policy-Letter-3.10-Code-of-Conduct.pdf](#)

This client alert describes the Gift Ban revisions:

[Final Revised Client Alert - Gift Ban Revisions 2023.pdf](#)

One of the direct effects on PTC employees is the use of personal credit/debit cards for business purposes and earning reward points and frequent flyer miles from business travel. See this client alert discussing this issue.

[Final Client Alert PTC Travel 8.29.23.pdf](#)

Per the above referenced PTC Travel Client Alert: PTC employees may choose to open a separate account regarding any reward points/miles they may receive from a hotel or airline for PTC business travel. For example, if employees have personal hotel points accounts with a particular hotel, then they could open a separate business account for PTC travel (unrelated to their personal use) and have the hotel deposit into this account any reward points earned from PTC business travel. Moreover, the rewards could be used only for future PTC business travel. If an employee has no account with the hotel or airline, then there would be no issue.

Appendix F

Department Travel Cards

Each department is issued at least one PTC corporate credit card to be used for travel reservations, conference registrations, subscription/dues payments, etc. This card is to be shared within the assigned department.

Each department has an assigned Travel Coordinator. They are responsible for keeping their physical card secure and monitoring its use. They are available to assist employees as necessary.

Employees wishing to utilize their department's travel card, should follow these steps:

- Obtain all required approvals for request (i.e. Seminar/Convention Request, Professional Development Costs & Subscriptions, etc.)
- Borrow department travel card from your department's Travel Coordinator. Per PTC Policy, **card information is prohibited from being shared via email, Teams message, etc.** If the physical card cannot be shared, please contact your Travel Coordinator by phone or Teams call.
- Use credit card to pay for transaction
 - Name: FINANCE ADMINISTRATION {*department name on physical card*}
 - Address: 700 S EISENHOWER BLVD
MIDDLETOWN, PA 17057-5529

(It is important to use the name and address above as the BILLING information. The card will be declined if this is not correct.)
- Save a copy of the payment confirmation
- Provide the following to your department Travel Coordinator:
 - The borrowed department travel card
 - **When applicable, copy of fully approved request (i.e. Seminar/Convention Request, Professional Development Costs & Subscriptions Request, etc.)**
 - Copy of payment confirmation

(If a standard PTC Request Form was not required for approval, please have your supervisor and/or department head approve the payment confirmation.)

When using the department travel cards, employees should notify the hotel that a physical card may not be available to swipe upon check-in. An Authorization Form (documenting authorized business use of the card and signature) is available for travelers to provide to hotel staff prior to arrival. Prior to travelling to hotel, obtain copy of Authorization Form from your department Travel Coordinator.

If at any time the card is declined, please contact your department Travel Coordinator. The cards have restrictions in place to help prevent misuse/fraud (i.e. credit limits, merchant codes, etc.). The Travel Coordinator may be able to assist and/or coordinate with the Administrators to get the transaction processed.

The PTC is exempt from Pennsylvania Sales Tax on goods/services. The PTC is NOT exempt from taxes assessed by other states.

Appendix G

Recommended General Ledger Coding of Frequently Used Travel Charges

The listing below documents the recommended SAP general ledger coding of the most commonly used charges on the Expense Report. This listing includes the codes identified on the Expense Report. However, it is NOT all inclusive of any charges that can be used under Miscellaneous Expenses on the Expense Report. If you have further questions on coding specific items, please see your Department Head.

GL Code	GL Name	Examples
50400400	Registration Fees	Conference/Seminar registration fees
50400500	Dues & Subscription Fees	Association/Membership dues, subscriptions to various periodicals and/or websites
50400600	Professional License & Certification Fees	Fees for business related professional licenses or certifications
50500700	Other Professional Fees	Other required fees (i.e. CDL Physicals, etc.)
50600110	Lodging	Hotel charges, including taxes
50600120	Meals	M&IE Per Diem calculations (no receipts required), Individual non-business meeting meals while travelling
50600130	Mileage	Mileage at either the full IRS rate or reduced GSA rate
50600140	Other Transportation	Airfare, Ride-sharing services (Uber/Lyft), Taxi, Train, etc.
50600150	Other Travel	Parking, Baggage Fees, Tolls, Internet Access, etc.
50600300	Cafeteria/Business Meeting Expense (aka Business Meals)	Food provided at internal staff meetings, Offsite business meeting meals (including PTC employees and others), etc. (itemized receipts required)
50900200	Gasoline	Fuel purchases for PTC-owned vehicles or rental cars
51100100	Office Supplies	Miscellaneous office supplies not falling under procurement policies
51300100	Postage/Freight	Miscellaneous postage and freight costs not falling under procurement policies

Insurance or other add-on fees (unless otherwise specified) should be allocated with the original charge.

Appendix H

Example of Travel Economics

As discussed in section **VI.a**), the following outlines an example of the travel economics that should be submitted along with a Seminar/Convention Request when electing an alternative transportation method to an approved overnight assignment.

Mileage – Home to Philadelphia Airport (120 miles) – both ways	\$ 139.20
Airfare – Philadelphia to Orlando (round-trip)	549.00
Airport Parking	55.00
Baggage charge (both ways)	60.00
Transportation – airport to hotel (both ways)	105.00
Total	\$ 908.20
Mileage – Home to Auto Train station (150 miles) – both ways	\$ 174.00
Auto Train ticket w/ vehicle (round-trip)	647.00
Mileage – Auto Train station to conference (40 miles) – both ways	46.40
Total	\$ 867.40

Please include a short description that includes:

- Reason for requesting alternative transportation
- Support for amounts used in analysis
- Other information applicable to the arrangement