



IEEE Travel and Expense Reimbursement Guidelines

February 2018

The IEEE Travel and Expense Reimbursement Guidelines are intended to facilitate business required travel, while maintaining costs, complying with IRS regulations and maintaining efficient processes. Employees and Volunteers should direct any concerns regarding these guidelines to their Management Council Representative, who is responsible for management of this program. Reimbursement will only be made for expenses that are necessary to the transaction of IEEE business and that are incurred in connection with the individual's regular responsibilities or special assignments. This version was made effective January 2018 and supersedes all prior versions. This guideline may be subject to change when updates are required. Please refer to the IEEE Accounts Payable website for the most current version of this document. State and local laws supersede policy provisions where conflicts exist.

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Introduction

The purpose of these guidelines is to establish standards and procedures in order to reduce travel costs while complying with federal regulations regarding reimbursement of business expenses and to provide a consistent approach for timely processing along with required documentation on authorized expenses. These guidelines are in accordance with the IEEE Policies and IEEE Finance Operations Manual (FOM) and are designed to ensure consistency and fair treatment for IEEE employees and volunteers whose travel related expenses will be reimbursed by IEEE.

This document is necessary to comply with Federal tax laws and regulations along with Generally Accepted Accounting Principles (GAAP). It is intended to ensure consistency within the company in addition to the treatment of consultants, contractors, volunteers and the reporting of financial results. IEEE has the right to audit each expense report to ensure appropriate documentation is provided and is in policy compliance. Any expense report submitted without the necessary supporting documentation will be rejected. Modifications to tax rules or IRS audit requirements may occasionally require changes in definition or documentation requirements.

Employees and non-employees (i.e. volunteers, temporary staff, interview candidates, etc.) who travel on IEEE business are responsible for complying with these guidelines and are responsible for obtaining approval from their manager or IEEE approver prior to incurring the expense. Additionally, the manager of either the employee or non-employee is responsible for thoroughly reviewing each expense report for policy compliance before providing the required approval. IEEE will reimburse employees and non-employees for all reasonable, necessary, and approved expenses while traveling on authorized IEEE business.

IEEE assumes no obligation to reimburse for expenses that are not in compliance with these guidelines.

Organizational Units may, at their discretion, impose more restrictive guidelines than those set forth in this policy.

This document is maintained under the oversight of the IEEE Finance Committee, in consultation with relevant IEEE personnel; revisions to this document shall be reported to the IEEE Board of Directors.

Travel Agency

Employees and volunteers are encouraged to make all travel arrangements through IEEE's travel agency **World Travel** www.worldtravelinc.com, whenever the rates or purchase of fares is the most cost effective. Exceptions may exist when (i) it is more cost effective to purchase airfare directly from the carrier, or (ii) for IEEE employees residing outside the U.S. if it is more cost effective to purchase airfare within their country of residence. Please note, World Travel can only assist with changes to reservations booked through their agency.

Expense Report Submissions

Employees

Employees are required to submit their expense reports using iExpense. The iExpense module is located in Oracle EBS. To access Oracle EBS select the following link: <https://finprod.ieee.org/> The Oracle EBS link can also be found on the <http://inside.ieee.org/> website.

Please note access to the Oracle responsibility **Internet Expenses** is required in order to submit an expense report via iExpense. Request access to this responsibility by logging into the IEEE Help Desk portal <https://helpdesk.ieee.org/>

Self-paced training for the iExpense module is available in Self-Service Training (SST) under the course name **Oracle EBS 12i iExpense**.

Volunteers and other non-employees

Volunteers and other non-employees submit expense reports using the IEEE expense report template. The most recent version of the expense report template can be found on www.IEEE.org or the Accounts Payable webpage on inside.ieee.org. All supporting documentation (i.e. receipts) must be submitted in either paper or electronic fashion to the appropriate organizational unit for review and approval before submitting to Accounts Payable for processing.

For all submissions, failure to supply or comply with the following requirements could result in a processing delay of an expense report.

- **Receipts** – Receipts must be provided in accordance with IEEE policy. See the IEEE Finance Operations Manual (FOM) for details (link below).
https://www.ieee.org/documents/financial_ops_manual.pdf
- **Expenses** – All expenses are to be broken down per day and posted in the appropriate category on the form.
- **Year of Expense Report form** – Use the expense report form for the year that corresponds to the year the expenses were incurred.
- **For Period Ending** – This date represents the last date any expense was incurred on the expense report.
- **Purpose of Trip** – This field is mandatory and must be completed and identifies the reason why the expenses were incurred.
- **Supplier Number** – Verify the supplier exists in Oracle before submitting an expense report. This should be performed internally by an IEEE representative.
- **Supplier Site/Address** – Verify the appropriate site/address exists in Oracle before submitting an expense report. This should be performed internally by an IEEE representative.
- **Submitter signature** as well as the **approver's signature** is required prior to submitting an expense report. Email submission of an expense report constitutes approval from the submitter.
- **Third Party payments** – In rare occurrences, reimbursement of travel expenses may be paid to an entity other than the individual who is traveling. In this scenario, additional third party forms must be attached to the expense report when submitting to Accounts Payable for processing. Please search *Third Party Reimbursements* on inside.ieee.org for more details. These forms are typically handled by IEEE staff members in coordination with the volunteer.

Timeliness of Expense Report Submissions

- According to Internal Revenue Service (IRS) publication 463, expense reports must be submitted within a reasonable period of time. The IRS defines a reasonable amount of time as adequately accounting for your expenses within **60** days after they were incurred.
- The reasonable period of time for expenses paid in advance of an event (i.e. airfare) is defined as within **60** days **after the date of travel or the date of the event**.

Please note, failure to submit travel expenses within a reasonable amount of time as defined by the IRS may result in non-payment.

Expense Report Payment Schedule

- There is a 5 business day metric to process an expense report once it is received by the IEEE Accounts Payable department. Please note this metric does not include the amount of time it takes to conduct the approval process at the operating unit level. If the expense report is not in compliance, Accounts Payable cannot begin to process.
- After the expense report supporting documentation is reviewed and processed for payment by Accounts Payable, IEEE Treasury will initiate the expense report payment. Checks and direct deposit (ACH) payments are processed weekly on Wednesdays. Check payments are mailed directly to the recipients address on file.
- All employees are encouraged to utilize direct deposit as the primary method of reimbursement. If needed, contact the IEEE Payroll department to enroll in direct deposit.

Receipt Requirements

Receipts must be submitted for any single expenditure in excess of **US\$25.00** in accordance with the IEEE Finance Operations Manual (FOM). Original, photocopied, or electronic receipts are acceptable.

Credit card receipts alone are insufficient for reimbursement.

Details for expenses classified as “**Miscellaneous**”, “**Other**” must be provided if US\$25 or less. In lieu of providing a detailed summary, a receipt may be submitted. Receipts are always required if over US\$25.

All receipts must meet the IRS requirement for “adequate evidence” as stated in IRS Publication 463:

Adequate evidence. Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential character of the expense.

For example, an itemized hotel receipt is enough to support expenses for business travel if it has all of the following information:

- The name and location of the hotel
- The dates you stayed there
- Separate amounts for charges such as lodging, meals, and telephone calls

A restaurant receipt is adequate to prove an expense for a business meal if it has all of the following information:

- The name and location of the restaurant
- The number of people served
- A list of attendees who participated in the meal
- The date and amount of the expense

Receipts are **NOT** required for the following:

- Any item US\$25 or less (please note expenses classified as Miscellaneous or Other require a detailed explanation. In lieu of providing a detailed explanation, a receipt may be submitted).
- OneCard/AMEX card charges that are for airfare expenses totaling **US\$1,000 or less**. *Please note receipts for airfare in excess of US\$1,000 should be submitted to help determine the airfare class (i.e. coach/business/first class).*

IEEE Corporate Card Program

Strategic Sourcing administers a program where credit cards are issued to IEEE employees for business travel expenditures. Employees are **required** to use the corporate card if one has been issued to him/her. Employees **must** have a corporate card if they meet any of the following:

1. Travel 3 or more times a year
2. Fly at least once a year
3. Are expected to be reimbursed for more than \$1,000 worth of expenses annually

All corporate cards applications are processed through Strategic Sourcing. Please visit the Strategic Sourcing webpage on inside.ieee to access the corporate card application.

Individuals are liable for all expenses until valid receipts are submitted to substantiate the expenditure as a legitimate business expense. Additionally, individuals will be personally liable for expenses that are (i) unauthorized, (ii) not approved by their manager, (iii) not business related, or (iv) in violation of the Corporate Card policy.

Clearing of Expenses for Corporate Cards

Employees are expected to reconcile expenses from corporate cards within a reasonable period of time; 60 days as recommended by the IRS. Reconcile is defined as submission of expenses in iExpense with proper supporting documentation. When expenses are not reconciled after 60 days, there will be an escalation process to prompt reconciliation, which could include notification of the employee's manager.

Travel/Cash Advances

IRS regulations require that advances received by individuals that are unsubstantiated 120 days after the actual travel must be reported as taxable income (IRS Publication 463). This income will be subject to withholding from the first paycheck issued to the employee after the 120 day period has elapsed. Volunteers with unsubstantiated advances will be issued an IRS Form 1099, after 120 days, indicating the advance as income. It will then be necessary to report the income on the recipient's U.S. Federal and State income tax returns.

Airfare

Individuals are encouraged to book airfare through IEEE's corporate travel agency, World Travel, Inc. whenever the purchase of fares through World Travel, Inc. is the most cost effective.

- Book flights early to take advantage of lower fares, preferably 21 days or more prior to your trip.
- Class of flight:
 - Non-refundable **Economy Class** is standard for IEEE business travel. All Economy Class categories are permitted.
 - **Business Class** is acceptable for (i) flights with elapsed flight time over 8 consecutive hours for a single segment or over 8 hours flying time when a layover is required, (ii) when it is budgeted by the organizational unit, and (iii) with permission of the major organizational unit Vice President or President or in the case of Staff, the IEEE Executive Director. Individuals are encouraged to purchase upgradeable coach class fares and use miles or coupons to upgrade to business class. Permission to travel business class for medical reasons may be granted by the IEEE President.
 - **First Class** airfare shall be reimbursed only when extenuating circumstances warrant the expense to IEEE and only when (i) all criteria for business class travel have been met, (ii) it is the only class of service offered on the aircraft other than economy class, and (iii) permission has been granted by the IEEE President. On an aircraft where three classes of seating are offered (i.e. coach, business, and first), the unavailability of seats in business class shall not be cause to purchase a higher grade ticket. All first class fares shall be reported to the IEEE Audit Committee.
- Book the least expensive fare that meets your schedule, affords optimal travel efficiency and minimizes the need for changes and cancellations. Avoid selecting a carrier based on your personal airline program if cheaper flights are available.
- Airline cancellation fees and change fees are costly to the IEEE and should be avoided whenever possible. If you incur an additional expense or penalty for cancellation of your ticket, you must provide a written explanation of the circumstances and attach along with a receipt to the expense report as supporting documentation.
- IEEE will not reimburse passengers traveling in private aircraft nor assume liability for them. Additionally, individuals are not permitted to charter or rent a plane for business travel.
- Upgrades are permitted at the traveling individual's personal expense. Upgrades must not be charged to the IEEE.
- Business use of Wi-Fi on an aircraft is reimbursable.
- Fees for frequent flyer programs will not be reimbursed.
- When a trip is cancelled after the airfare ticket has been issued, the individual should inquire about using the ticket for future travel with the airline carrier.
- Travel visa and passport fees for business travel are reimbursable.
- Reasonable baggage fees for business travel will be reimbursed.
- For **federally funded travel grant** airfare, please see the attached *Traveling under Federal Funding Addendum*

Lodging

Individuals are encouraged to book hotel accommodations through IEEE's corporate travel agency, World Travel, Inc. unless lower rates are otherwise available. Travelers should use moderately priced hotel accommodations whenever possible and are urged to always book the least expensive room available. IRS rules stipulate an **itemized hotel folio is required for reimbursement**. Credit card receipts alone are insufficient for reimbursement.

- Single room occupancy will be reimbursed.
- Individuals traveling for the purposes of IEEE business are limited to the night of and/or the night prior to the meeting. Under special circumstances it will be permissible to stay an additional night(s) to obtain a less expensive airfare that will offset the additional lodging costs. Any individual staying a week or longer should inquire about weekly/long term discounts.
- Actual lodging costs are limited to the room charge plus applicable taxes. All other charges such as meals, parking, or miscellaneous items that appear on the hotel folio should be listed as separate expenses and categorized accordingly on your expense report. Charges that are personal in nature should be identified and deducted.
- **Airbnb** or similar organization is permitted and supporting documentation comparable to a hotel folio must be submitted for reimbursement.
- Reasonable and necessary laundry expenses will be reimbursed after travel of five (5) or more consecutive days.
- Valet parking services are discouraged and should be avoided whenever possible.
- Reasonable hotel gratuities will be reimbursed. See "Tips/Gratuities" section below.
- When travel plans change, each traveler is responsible for the cancellation of their hotel reservations. Cancellations should be coordinated directly with the hotel. Individuals will be personally accountable for "no-show" fees except where extenuating circumstances exist.
- Participation in hotel frequent guest programs should not influence a hotel selection that would result in an incremental cost to IEEE. Membership fees associated with these hotel frequent guest programs are not reimbursable.
- Room upgrades are permitted only if there are no additional costs to IEEE.
- Mini bar and in-room snacks should be avoided whenever possible.
- For **IEEE sponsored meetings**, all reimbursable room nights shall be charged directly to the IEEE master bill where one exists. Errors and requests for exceptions shall be referred to the appropriate Major Board Chair or Management Council Representative.
- Meetings and Conference Management shall, for all meetings they book, identify a nominal hotel for that specific meeting. All attendees should use this hotel.
- For **federally funded travel grant** lodging, please see the attached *Traveling under Federal Funding Addendum*

Car Rental

Individuals are encouraged to make car rental arrangements through IEEE's corporate travel agency, World Travel, Inc. unless lower rates are otherwise available.

- Car rental is permitted when alternative economic public transportation is unavailable or impractical. http://www.ieee.org/membership_services/services/travel/car_rental.html
- IEEE's business auto insurance policy provides primary physical damage and liability coverage for both volunteers and employees when renting cars on authorized business travel. When renting outside the U.S., local rental car insurance should be purchased.
- Compact or midsize vehicles should be rented. If 3 or more are sharing a vehicle or transporting sizable equipment a full size rental is permitted. Luxury car rentals are prohibited.
- Refuel rental cars prior to returning. Some car rental agencies provide the option of buying the first tank of gas and returning the car with an empty tank. This is normally not cost effective and is discouraged. The cost of fuel for a car rental is reimbursable.
- When travel plans change, individuals are responsible for cancelling their rental car reservations.
- Tolls and parking will be reimbursed.
- Parking tickets or fines for traffic infractions are not reimbursable.
- It is recommended that you avoid car rentals where traffic rules are uncomfortable or where renters may be subject to incarceration in case of an accident.
- All accidents or comprehensive damage involving rental cars should be immediately reported to local authorities, the rental car agency, and the IEEE Office of Risk & Insurance Management Services (ORIMS). The following documentation will be required to substantiate a claim:
 - Rental car agreement (if applicable)
 - Police Report
 - IEEE Automobile Accident Information Report
- For **federally funded travel grant** car rental/tolls/parking, please see the attached *Traveling under Federal Funding Addendum*

Meals & Beverages

Reasonable food and beverage expenses will be reimbursed provided the full names of individuals who participated in the meal and a detailed business purpose of the meeting are documented and approved.

- Receipts are required for meal & beverage expenditures that exceed US\$25.
- Individual daily meal and beverage expenses are limited to US\$100. This is not to be interpreted as a per diem amount. Expenses that exceed the US\$100 daily threshold require a written explanation on the traveler's expense report.
- The total cost of meals plus gratuity should not exceed the daily maximum meal allowance.
- Group meal/beverage expenses incurred in conjunction with a meeting or conference where room costs and morning/afternoon breaks are included may exceed the US\$100 daily maximum but must not include extravagances.
- When IEEE staff are present, the most senior employee participating in the meal must pay the full cost of the meal and submit an expense report for reimbursement.
- For **federally funded travel grant** meals/beverages, please see the attached *Traveling under Federal Funding Addendum*

Use of Personal Automobile (Mileage)

Individuals may utilize personal vehicles for business travel when other transportation is unavailable or uneconomical.

- Mileage will be reimbursed at the current approved rate authorized by the U.S. Internal Revenue Service. See www.irs.gov for the current reimbursable mileage rates. The mileage allowance covers all automobile costs including fuel, repairs/maintenance, insurance, etc.
- Reimbursement for use of a personal automobile must include the date of each trip, a detailed business purpose, to/from locations, and number of miles driven for each segment.
- Tolls and parking will be reimbursed.
- Only one person in a personal vehicle may submit a claim for mileage reimbursement.
- Normal every day commuting to/from your work location is not subject to mileage reimbursement.
- Accidents should be reported to the police and your personal auto insurance company immediately. IEEE is not responsible for physical damage to your personal automobile.
- IEEE's business auto insurance policy provides excess liability coverage only for personal vehicles. It does not provide collision/comprehensive coverage.
- Parking tickets or fines for traffic infractions are not reimbursable under any circumstances.
- For **federally funded travel grant** mileage/tolls/parking, please see the attached *Traveling under Federal Funding Addendum*

Other Ground Transportation

- Necessary taxi or other ground transportation will be reimbursed. Ride sharing services such as Uber or Lyft are cost effective alternatives to taxi service.
- Use taxis with caution if other alternatives are available. The use of hotel courtesy transportation is encouraged. In the NY/NJ area, the use of IEEE preferred vendors should always be utilized. http://www.ieee.org/membership_services/services/travel/car_service.html
- Individuals traveling to/from the same location should share ground transportation.
- Private car services should be used only when valid business reasons preclude the use of more economical modes of transportation.
- The use of mass transit is encouraged when appropriate.
- Rail transportation should be booked directly through the local rail service. Fares should be purchased at the economy/coach rate.
- For **federally funded travel grant** taxi expenses, please see the attached *Traveling under Federal Funding Addendum*

Telephone/Internet

- Local and long distance business phone calls are reimbursable.
- When possible, individuals should avoid using hotel phones to evade hotel surcharges and unreasonable per minute fees.
- Individuals are encouraged to use cellular phones when traveling. Business calls made on cellular phones will be reimbursed with appropriate supporting documentation.
- Off-site internet access for business use is permitted and will be reimbursed.

Tips/Gratuities

- Reasonable and customary gratuities are based on geographic customs and cultures and will be reimbursed. For *U.S. transactions only*, use the following guidelines:
 - For restaurants – up to 20% of pre-tax total
 - For taxi service – 10%
 - For luggage handling - \$1 per bag
 - For valet car service - \$2 per occasion
 - For car service – 10%. Please note gratuities may already be included in the charge. This is true for IEEE preferred suppliers. Additional gratuities are not reimbursable.
 - For maid service - \$3 per night
 - For conference and event personnel – reasonable gratuities will be reimbursed
- The total cost of meals plus gratuity should not exceed the daily maximum meal allowance.
- If gratuities have already been included in the bill, additional tipping will not be reimbursed.
- For *non-U.S. transactions*, follow local tipping customs.

Gifts to IEEE Employees

Gift giving to IEEE employees is discouraged. However, there may be occasions where gift giving is warranted. Gifts may be given to employees for the following events. There should be only one gift from the company per event. The maximum threshold for an employee gift is \$100.

- The death of an employee's immediate family member
- The birth of an employee's child
- A get well gift when an employee is ill

Gift giving related to the following should not be charged to IEEE and will not be reimbursed:

- Administrative Assistant Day, Secretary's Day and holidays
- New hires
- Departing/terminated employee
- Employee relations

International SOS

IEEE has partnered with International SOS, experts in medical and security assistance services for *employee* international travelers. The partnership provides helpful resources in the event of a medical or personal emergency while traveling abroad.

International *employee* travelers are required to visit the International SOS web portal www.internationalsos.com prior to their trip. The International SOS site provides cultural, financial, medical, and documentation guidelines.

For *employee* international travel, please see the **Employee Travel Risk Policy** addendum for more details.

Volunteers have similar travel assistance services available to them. See the Volunteer Global Travel Accident Medical Plan http://www.ieee.org/about/volunteers/risk_insurance/global_travel.html

International Travel

- Volunteer payments (i.e. travel advances and reimbursements) will be made in the currency preferred by the individual receiving the payment. The individual should indicate the preferred currency value on the expense report template.
- If request for payment is for any currency other than USD, a wire transfer form or foreign draft form should be completed and submitted with the expense report.
- Only one (1) expense report is necessary for each trip and should be prepared using a single currency. Proof of expenses and exchange rates are to be submitted along with type of currency. Cash items are calculated using the supplied exchange rate. If no exchange rate is provided, Accounts Payable will use an applicable rate for the dates traveled using the website www.oanda.com
- Immunizations required for international travel are reimbursable. This includes out of pocket costs not covered by the traveler's insurance.
- Should a future credit card billing result in a loss to the individual based on the exchange rate determined by a credit card company, a request for additional reimbursement should be submitted. Include a copy of the original reimbursement request and a copy of the credit card billing statement identifying the actual billed amount.
- Due to tax ramifications, all IEEE *employees* who are required to travel internationally to **India** must notify the IEEE Tax department when booking your trip. All India travel must be communicated to the IEEE Tax department at tax-compliance@ieee.org listing the date of travel and the business purpose of the trip. This applies to all IEEE staff only.
- For *employee* international travel, please see the **Employee Travel Risk Policy** addendum for more details.

Spousal/Dependent/Companion Travel

IEEE does not reimburse for the travel expenses of spouses, dependents, or travel companions. Airfare, hotel, and incidental costs of spouses or travel companions are never covered but it is recognized that there are occasions where the demand on volunteer time in particular, requires travel with a spouse or companion which may result in some meal costs being expensed. Since the purpose of the business trip is already deemed necessary and the only incremental cost is the spouse/companion meals, expensing the meals is acceptable as long as the cost is reasonable and the practice is not perceived as an entitlement. Spouse/companion costs for purely social gatherings must be reimbursed on the employee or volunteer's expense report as a reduction of reimbursed expenses.

Personal/Vacation Travel

- Personal vacation travel for IEEE employees may be combined with business travel provided there is no additional cost to IEEE and with special approval from the Manager.
- IEEE preferred suppliers may be used for personal/vacation travel but must be paid for by the employee. Corporate insurance coverage will not apply when using IEEE preferred suppliers for personal/vacation travel.

Non-Reimbursable Expenses

It is the policy of IEEE to reimburse individuals for all reasonable expenses directly associated with traveling on behalf of IEEE. Personal entertainment or expenses that are primarily personal in nature will not be reimbursed. The following is a list of non-reimbursable expenses and is not necessarily all inclusive:

- Personal expenses of any kind
- Lost baggage while traveling on business (reimbursement requests should be made directly to the airline or credit card company)
- Movies, hotel room movies, pay television fees
- Hotel health clubs, gyms, spas, etc.
- Sundry items
- Shoe shines
- Travel insurance
- Dinner shows
- Plays
- Sporting events
- Greens fees, court fees, etc.
- Books and eBooks are not reimbursable unless directly related to your job function and approved by your Manager
- Costs incurred for personal at-home expenses such as child care, lawn or home maintenance fees, kennel fees, etc.
- Personal articles or personal care costs such as clothing, clothing rental, hair dryers, toiletries, medical services, barber and hairdresser fees, etc.
- Loss or theft of personal property (i.e. clothing, jewelry, etc.).
- Medical prescriptions are not reimbursable unless they are directly related to business travel
- Personal credit card fees or any other membership fees associated with credit card maintenance
- Traffic or parking tickets/fines
- Spousal/dependent/companion travel expenses (exceptions may apply in accordance with the FOM)
- Expenses in violation of U.S. anti-corruption laws
- Supplier invoices are not reimbursable. They should not be submitted on an expense report.
Invoices should be sent to Accounts Payable for processing using apinvoices@ieee.org

Policy Exceptions

Under certain circumstances, the Management Council (MC) representative can make an exception to the above guidelines, if reasonable and necessary. All properly approved exceptions must be attached to the respective expense report prior to submitting to Accounts Payable for processing.

Questions or Assistance

Questions regarding the completion of an expense report can be addressed by contacting the IEEE Accounts Payable department at apfiles@ieee.org



Traveling under Federal Funding Addendum

Allowable Travel and Participant Support Costs for Grants (Uniform guidance 2 CFR Part 200 §200.75, 200.423, 200.438, 200.456 200.474)

Updated by Eric T. Sheier 10/25/2016

***All travel requires a written memorandum (separate memo or in a field within iExpense)
stating the purpose of the trip and how it relates to the federal funding***

- 1) **Lodging** – Costs incurred must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by IEEE. If amounts have been budgeted on the grant for lodging, these amounts must not exceed the budgeted amount without approval and justification. Additionally the following must be documented:
 - a. Participation of the individual is necessary to the federal award

Full documentation for the lodging costs must be provided.
- 2) **Air Travel** – Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:
 - a. Require circuitous routing
 - b. Require travel during unreasonable hours
 - c. Excessively prolong travel
 - d. Result in additional costs that would offset the transportation savings
 - e. Offer accommodations not reasonably adequate for the traveler's medical needs. IEEE must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

You must always use U.S. Flag Air Carrier as required by the “Fly America Act” (or ship) service for air passenger transportation or when travelling by ship, unless your travel circumstances meet one of the exceptions listed under Chapter 301 Subchapter B
<http://www.gsa.gov/portal/ext/public/site/FTR/file/Chapter301p010.html/category/21868/#wp1088913>

Complimentary upgrades to a different class are allowable as long as individual can provide support that such upgrade was provided at no cost.

Non-commercial air travel including leased, charters is unallowable in excess of the cost of what a comparable commercial flight would cost. (Must be documented)

Documentation of these costs including receipt and boarding pass must be provided.

- 3) **Mileage** – mileage put on a personally owned car for grant purposes is reimbursable at the prevailing IRS mileage rate

A log of mileage should be kept along with the purpose of the travel.

- 4) **Tolls and Parking** – will be reimbursed with proper documentation
- 5) **Taxi/Shuttle/Limousines** - Use taxis with caution if other alternatives are available. The use of hotel courtesy transportation is encouraged. In the NY/NJ area, the use of IEEE preferred vendors should always be utilized.

Proper documentation must be provided for reimbursement

- 6) **Car Rentals** – Should only be taken when alternative economic public transportation is unavailable or impractical. Rental car insurance should be purchased when renting a vehicle outside the U.S. or its' territories.
 - a. IEEE Business Automobile Liability Insurance (Collision/Comprehensive Liability) is primary on rented automobiles, and coverage purchased through the rental company is not necessary and will not be reimbursed
 - b. Midsize of smaller cars should be rented unless 3 or more individuals are sharing a car or transporting sizeable equipment
 - c. Cars should be refueled prior to returning

Proper documentation must be provided for reimbursement

- 7) **Meals** – Reasonable food and beverage expense will be reimbursed up to \$100 a day. This is not to be interpreted as a per diem amount.
 - a. Alcohol is specifically unallowable

All expenses require a DETAILED receipt. A credit card charge slip is not sufficient.

- 8) **Entertainment costs** - Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.
- 9) **Participant support costs** - Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. Participant support costs are allowable with the prior approval of the Federal awarding agency.



IEEE Employee Travel Risk Policy

IEEE is committed to the safety and security of all its employees whenever they undertake business travel on behalf of IEEE, which may result in them facing a multitude of potential risks: weather related emergencies, transportation accidents, criminal/terrorist attacks, medical emergencies, etc.

In order to minimize the medical and security risk exposures to IEEE's employees, this section of the travel policy addresses the following:

- Raising awareness of current and emerging travel risks.
- Assessing the level of risk in relation to business requirements.
- Developing appropriate mitigation measures to manage the accepted risks.
- Requiring individuals to comply with the IEEE's risk mitigation measures.
- Providing employees with access to appropriate assistance in the event of an emergency.

All employees must obtain approval from their direct supervisor prior to making any IEEE business travel arrangements. IEEE may require employees to book their travel through its designated travel agency for IEEE events that include, but are not limited to, the following: international travel of any kind, Board/Meeting Series, Mini Series, Board Retreats, Sections Congress, Panel of Conference Organizers, Panel of Editors, and any other event where the possibility exists that 10 employees or more are traveling together.

When traveling on behalf of IEEE, employees are expected to conduct themselves professionally. When travel is outside of the Employee's home country, the employee should be mindful of the local culture, customs, and business practices at all times. If an employee has concerns about traveling to a specific country, he/she should discuss with his/her manager and/or contact Employee Relations at employee-relations@ieee.org

The following applies to all IEEE employees who travel on behalf of IEEE. Any exceptions to this policy require the prior approval of the Executive Director.

Prior to making any IEEE international business travel arrangements employees must: 1) obtain approval from their direct supervisor, 2) ensure their passports or visas are up to date, and 3) **log onto International SOS with IEEE member number 11BYCA092879, establish an employee account, obtain the "Travel Risk Rating" for their destination country and determine if vaccinations are recommended for a particular country.** Employees should ensure that they have no active health issues that would prevent them from travelling on behalf of IEEE.

If the travel risk rating for the destination country is either “Low” or “Medium”, then the employee can proceed with making his/her travel arrangements. Whenever possible, no more than 10 employees should travel together on the same mode of transportation.

If an Employee is injured, or develops an illness while on IEEE business travel, the employee should access the International SOS website for medical assistance. The employee should also immediately report the incident to Human Resources via benefits@ieee.org. HR will determine if a claim should be filed under the IEEE’s Business Travel Accident Insurance plan, or if IEEE’s Workers’ Compensation insurance will apply.

Human Resources administers IEEE’s Business Travel Accident Insurance Plan. While traveling for IEEE business employees are covered by IEEE’s Business Travel Accident Insurance plan. IEEE’s Business Travel Accident Insurance plan provides a USD \$1,000,000 accidental death benefit per individual.

If the travel risk rating for the destination country is either “High” or “Extreme,” Employees must contact ORIMS (ORIMS@ieee.org) before proceeding with making travel arrangements.

The Office of Risk and Insurance Management Services (ORIMS) will assess the risks associated with IEEE Employee travel to countries rated by International SOS as high risk or extreme risk, and provide a recommendation to the Executive Director based on the assessment.

Employee travel to countries rated by International SOS as high risk or extreme risk must be approved in advance by the Executive Director.

The **ORIMS travel risk assessment** will consider factors that include, but are not limited to, the following:

- number of IEEE employees travelling,
- purpose of the trip; work site in destination country; local accommodations,
- length of the trip,
- are special events / activities included as part of the itinerary,
- whether the destination country is excluded from coverage in the IEEE’s Business Travel Accident Insurance plan maintained by Human Resources,
- whether there are any legal or compliance issues or restrictions that may impact travel to the destination country,
- Travel risk rating for the destination country assigned by International SOS,
- ORIMS may also refer to travel or medical advisories published by the Center for Disease Control, and when applicable, the U.S. State Department for travel by U.S. based employees.