

Bowdoin Finance Policy Manual

Policy Title	Effective Date	Revision Date	Approval Signature
Travel and Expense Reimbursement Policy	September 1, 2009	September 2, 2026	<i>Becky Corey</i>

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1. Purpose

The purpose of this policy is to provide specific guidelines for [employee expense reimbursements](#). This policy follows accountable plan rules as defined by the IRS. As such, expense reimbursements must meet the following criteria:

1. Expenses must be related to activities of the College
2. Expenses must be adequately accounted for within a reasonable period of time
3. Amounts advanced that exceed the expenses that have been adequately accounted for must be returned to the College within a reasonable period of time

As long as these three rules are met, expense reimbursements will not be included in an employee's taxable income.

2. Scope

This policy applies to employees and others who use personal funds to pay for College-related expenses and wish to be reimbursed. Many of the principles also apply to purchases made with Bowdoin College Credit Cards. Departmental policies, grants or other funding sources may impose additional restrictions beyond those required by this policy. This policy includes brief references to grant-specific expense information, but the [Grant Expenses section of the Grant - Finance website](#) provides additional detail and instruction.

The guidelines in this policy go hand in hand with other College-issued policies that address specific types of transactions, as follows:

Faculty Travel Program	Faculty Recruitment
Credit Card Policy	Motor Vehicle Policy

3. Responsibility

Employees should familiarize themselves with the types of expenses that are / are not eligible for reimbursement prior to incurring such expenses. Employees may not authorize reimbursement of their own expenses or expenses of supervisors, department heads, etc., to whom they report. An exception is granted for Academic Department Coordinators and Administrative Assistants who prepare and submit expenses on behalf of others within the department. Ultimate authorization of all expense reports rests with the Controller's Office.

Generally, the person responsible for approving expense reports ("Approver") is the person responsible for departmental budgets or the person they have authorized as the Worktag Manager in Workday. Approvers must confirm that expenses and reimbursement requests meet the following criteria:

- The travel expenses were incurred while conducting College activities
- The information contained on the Expense Report and the documentation attached is accurate and in accordance with College policy
- Expenses incurred meet applicable sponsor guidelines (grant related expenses)
- Expenses are coded to the appropriate Spend Category and Worktag
- Original receipts are submitted in accordance with this policy

4. Allowable Expenses

Reimbursement will be made for actual and reasonable expenses directly related to conducting College activities. Expenses \$50 and over must be substantiated with a receipt. While expenses under \$50 do not require a receipt, all expenses, regardless of amount, must include a specific description of the business purpose for the expense. See Section 10. *Getting Reimbursed* for more detail regarding adequate accounting of expenses. Note that for foreign travel, travelers may choose to be reimbursed on a per diem basis in accordance with the **International Travel** section of this policy.

4a. Air Travel

Bowdoin faculty and staff are strongly encouraged to use [Direct Travel](#) for all air travel booking. All travel arrangements should be booked 14 days in advance of departure date with Direct Travel to ensure the lowest available airfare. The College has access to negotiated discount airfares to certain key destinations. Direct Travel will automatically make those available to travelers.

Before committing to a deeply discounted ticket carrying a substantial penalty for cancellation, individuals should make certain that they can adhere to the planned itinerary. Reasonable flight change fees will be acceptable only if travel is booked through Direct Travel. The College will not reimburse for flight change fees or penalties imposed by other travel companies, including on-line companies or the airlines.

Air travel is restricted to regularly scheduled commercial airlines. In the event it is necessary to use air charter or air taxi services, the traveler must contact the Procurement and Risk Manager to ensure adequate insurance coverage is in place. Corporate aircraft of major recognized corporations may be used under exceptional circumstances with the approval of a Senior Officer or the President.

Passenger Class

Air travel is generally reimbursed for coach airfare only. If there are special health reasons for traveling other than coach class, prior approval must be obtained from a Senior Officer or the President.

For overnight flights exceeding 5 non-stop hours in flight and other flights exceeding 7 hours in flight, travelers may be reimbursed for business class. In special cases involving long distance travel, premium fares are an appropriate, reimbursable business expense. Upgrades from coach class to business class, as described above, are only allowed for non- group travel. These upgrades require prior approval of a Senior Officer or the President.

Airline Fees

Certain fees assessed while in coach status are reimbursable from college funds. These fees include:

- baggage fees
- Wi-Fi charges when used for business purposes. GoGo WiFi Air internet access should be purchased through Direct Travel's online booking service when the flight is booked to ensure the lowest available rate.
- snacks or meals charged by the airline (excluding alcohol)

NOTE: Different rules apply for federally funded grant travel. Please reference the Travel Expenses section of the [Grant – Finance](#) website. Travelers using federal grant funds for airfare may be reimbursed for baggage fees only. All other extra airline fees must be reimbursed from non-federal College funds.

Seat upgrades (e.g. extra leg room, exit row, economy plus, etc.) and early boarding fees within coach class are considered personal expenses unless approved by a Senior Officer or the President.

Federal grants - Air travel outside the United States that is charged to a federal grant is subject to the [Fly America Act](#). Travelers who plan to use federal grant funds to pay for airfare should call the Grants & Compliance Manager in the Controller's Office prior to booking airfare.

Frequent Flyer Miles – Travelers may retain frequent flyer miles earned while traveling on College business. However, travelers must book airfare based on the most cost-effective rate whenever possible, irrespective of any frequent flyer mile benefit. Excess cost resulting from the use of a traveler's preferred airline will not be reimbursed. IRS regulations require that the College reimburse only actual costs to the traveler; therefore, the use of frequent flyer miles for College purposes is not eligible for reimbursement.

Lost Items - Insurance recovery is available for lost luggage up to a maximum of \$1,250 if the travel arrangements were charged to a Bowdoin College JPMorgan Chase Corporate Credit Card. Travelers should immediately file claim forms with the airline baggage claims office. Lost baggage, clothing, or other personal items beyond what is described above are the responsibility of the traveler. Recovery for such personal losses may be available through the traveler's homeowner's insurance. The College does not reimburse travelers for lost items.

Traveling with Equipment - When traveling with portable computers and other types of electronic equipment, plan to pack these items in carry-on luggage; this type of equipment should not be in baggage storage. The equipment should be tagged with identification and carried onto the airplane. Please refer to [IT security policies](#) for best practices in protecting information on a laptop or PDA. International travel must comply with the [Export Controls Policy](#) which primarily focuses on

technology that could have military, nuclear, or aerospace applications, but in some instances, can apply to such seemingly innocuous items as laptop computers and cell phones.

4b. Ground Transportation

Ground transportation expenses include the cost of parking, rental cars, taxis, airport vans, trains and other public transportation. The College will reimburse travelers for these expenses, including reasonable tips. Smartphone ride-booking services (e.g., UberX, Lyft) are reimbursable. Employees are asked to choose the mode of transportation that is the most economical and convenient.

Rental vehicles – The College has negotiated rates with both Enterprise and National. It is strongly preferred that car reservations be booked through [Direct Travel](#) and travelers are expected to use either Enterprise or National. If neither Enterprise nor National have an on premises rental agency at the destination airport, the traveler may use Hertz.

When requesting reimbursement for rental vehicles, the itemized receipt or agreement must be submitted with the travel voucher. Whenever possible, please take advantage of wireless devices for driving directions. However, GPS-related fees for driving rental vehicles in unfamiliar territory are reimbursable where necessary.

Rail travel – When using rail travel, coach accommodations should be used for trips shorter than 7 hours. First class (roomette) accommodations may be used for longer trips or overnight travel. The College has a negotiated discount with the Amtrak Downeaster for travel between Brunswick and Boston. To take advantage of the Amtrak Downeaster discount, travelers will need to speak with a [Direct Travel](#) Agent.

Parking – Travelers are urged to use long-term, lower cost parking lots at the airport whenever possible. Once at the destination, hotel shuttles may be available free of charge or for a nominal fee.

Tolls – The College will reimburse toll expenses incurred during business travel. When traveling in a personal vehicle equipped with an E-Z Pass, only those charges incurred for College-related travel will be reimbursed. Travelers may use an online toll calculator, travel log, or their personal E-Z Pass statement with business travel related tolls clearly identified to substantiate E-Z Pass reimbursement amounts in excess of \$50. Linking E-Z Pass accounts to College-issued credit cards for auto-replenishment is prohibited.

4c. Hotels

Travelers should book all hotel accommodations through [Direct Travel](#) and select standard accommodations in reasonably priced hotels. When requesting reimbursement, the original itemized hotel bill and the original receipt showing proof of payment should be submitted with the Expense Report.

Travelers may retain hotel reward points earned while traveling on College business. However, travelers must book lodging based on the most cost-effective rate whenever possible, irrespective of any hotel reward points program. Excess cost resulting from the use of a traveler's preferred lodging will not be reimbursed, and upcharges to accumulate additional rewards points are not allowed. IRS regulations require that the College reimburse only actual costs to the traveler; therefore, the use of hotel rewards points for College purposes is not eligible for reimbursement.

Except under extenuating circumstances, the College will not reimburse expenses due to a traveler's failure to cancel guaranteed room reservations. Travelers who are attending a conference which offers a discounted hotel rate may either provide the conference rate code and name of hotel to [Direct Travel](#) for booking or may book the room utilizing the direct link provided by the conference.

If a traveler decides to stay with colleagues, family or friends in lieu of a hotel, the traveler may request reimbursement for gratuity expenses of a reasonable value (for example, flowers, gift basket or a meal) offered to the hosts. These gratuities will be reimbursed in place of the value of meals and/or lodging provided by the host. Explanation of these items should be submitted with the reimbursement request. Gratuity expenses are unallowable on federal grants. Cash, gift certificates, gift cards and alcohol are not reimbursable gratuities.

4d. Meals

The cost of meals and reasonable tips (suggested tip is 15 – 20%) will be reimbursed. If the tip is automatically added to the bill, due to the size of the party, the College will reimburse at the rate charged by the restaurant. Reimbursement requests must include the number of persons and their names, and a brief explanation of how the meal relates to College activities. **Itemized receipts are required** for meals over \$50.

The College will not provide reimbursements for the meal expenses of spouses or others who accompany faculty or other employees on College business, except in unusual circumstances which require their presence to perform a bona fide business purpose. These exceptions must be approved in advance and in writing by a Senior Officer or the President.

4e. Mileage Reimbursement

Reimbursement for use of personal vehicles will be at the [mileage rate](#) in effect at the time of travel as published by the Controller's Office. Mileage reimbursement is provided only for miles driven for approved business purposes. Under IRS guidelines and standard accounting practices, an employee's normal daily commute - the distance between home and their regular work location - is considered personal travel and is *not* eligible for reimbursement. Therefore, employees must deduct their normal commute miles from any mileage reimbursement request when business travel begins or ends at home. Mileage is based on the most direct route between the employee's residence and business destination, unless traffic or roadwork require a detour. Miles must be excluded from the total for any detours taken for personal reasons (e.g., child care, pet boarding, errands, etc.) Reimbursement for gasoline expense cannot be combined with mileage reimbursement and should be limited to car rentals.

No reimbursement will be made for the cost of repairs to personal vehicles, regardless of whether the costs result from business travel or whether they result from acts of the traveler or another individual. It is the obligation of the owner of a personal vehicle being used for College business to carry adequate insurance for his or her protection and for the protection of any passengers. In the event of an accident, the employee is responsible for his/her own auto insurance deductible.

The use of [College fleet vehicles](#) or [rental cars](#) is encouraged for trips of longer duration – such as trips exceeding 100 miles round trip.

4f. Miscellaneous Expenses

Miscellaneous expenses must be for valid business reasons. Itemized receipts must be submitted for amounts \$50 and over. Examples of miscellaneous expenses include but are not limited to:

- Fees for passports and visas, if specifically obtained for a College-related trip

- Fees for currency exchange
- Costs of vaccinations specifically obtained for College-related international travel (travel vaccines are available for a fee at the Peter Buck Health Center)
- Limited laundry and dry cleaning charges for trips of more than five days
- Tips

4g. Mobile Phones

The College does not provide mobile phones or accessories, mobile phone service, or stipends for mobile service. In advance of international travel on College business, the temporary activation of an international service plan as an addition to an employee's existing cellular service plan will be reimbursed.

5. Unallowable Expenses

The College will not reimburse expenses that are inherently personal in nature. Examples of personal expenses which are not eligible for reimbursement include but are not limited to the following:

- Airline club membership dues
- Travel insurance costs - Travel insurance may be reimbursable if purchased because the traveler has a legitimate concern that the traveler may not be able to travel due to an ongoing health concern. Before purchasing travel insurance, please contact the Procurement and Risk Manager to discuss whether this coverage is needed and appropriate. Please include documentation of the pre-approval with your expense report.
- Amenities such as movies, health clubs or in-room bars
- Any personal clothing or accessories
- Childcare, baby-sitting, house sitting, or pet sitting costs
- Computer hardware, software, and similar technology or equipment: IT is the sole authorized entity to purchase software including AI subscriptions
- Cost differential on premium and luxury car rentals
- Expenses related to non-Bowdoin activities or personal time off taken before, during or after a business trip
- Fines for automobile or parking violations
- Gasoline receipts for personal automobiles; employees should submit mileage for reimbursement
- Grooming expenses such as haircuts and toiletries
- Incremental costs for first or business class airline tickets, except overnight red-eye flights exceeding 5 non-stop hours in duration and other flights exceeding 7 hours in duration when permitted by the sponsoring agency and/or the department
- Magazines, books or other personal reading materials
- Membership fees for online social networks, crowdsourcing sites, AI Large Language Models (Claude, Chat GPT, Gemini, etc.) and content-delivery networks including Amazon Prime, Netflix, LinkedIn, Spotify, and iTunes. In limited circumstances, exceptions may be approved by the Controller where a documented business purpose exists.
- Prescriptions, over-the-counter medication or other medical expenses
- Mobile phone accessories (chargers, power cords, cases, etc.)

Alcohol – Alcohol is ordinarily a personal expense and reimbursable only in limited, pre-approved settings, and never on federal awards.

Purchases of alcohol are generally not reimbursable by the College. Those who wish to purchase alcohol with their meals or at social events are expected to purchase the alcohol with personal funds. At the discretion of their Senior Officer, employees may be reimbursed for alcohol purchased during business meetings. Employees should, however, use prudence in these circumstances and should not purchase an

unreasonable amount of alcohol as compared to the cost of the overall meal. Receipts submitted to substantiate such purchases should note the name of the guests and the nature of the meeting.

Alcohol is an unallowable cost for federal grants. Therefore, **no alcohol may be charged as either a direct or indirect expense of federally sponsored projects.**

Spouses and guests - The College will not provide reimbursements for the expenses of spouses or others who accompany faculty or other employees on College business, except in unusual circumstances which require their presence to perform a bona fide business purpose. These exceptions must be approved in advance and in writing by a Senior Officer or the President.

Gift cards – Purchases of gift cards are not reimbursable and must be approved in advance by Human Resources and purchased using College-issued credit cards.

6. Preferred Suppliers

The College has established preferred supplier relationships for most travel requirements with the goal of providing quality service and the best possible pricing. Travelers are expected to use the following suppliers for travel services:

Travel agents:	Direct Travel
Internet travel:	Please request a user id and password from the Procurement & Risk Manager.
Hotels:	Corporate rates through Direct Travel or College affiliations
Auto Rental:	Enterprise Car Rental or National booked through Direct Travel
Credit Card:	JPMorgan Chase

The College also has preferred rates with local hotels for inbound parents, vendors or guests. The Procurement and Risk Manager will provide a list of these properties.

7. Sales Tax Exemptions

Bowdoin College is sales tax exempt in several states. The [list](#) currently includes Colorado, Florida, Maine, Massachusetts, Minnesota, Mississippi, New York, North Dakota, and Wisconsin. Individuals should obtain a [tax exemption certificate](#). Any questions regarding exemptions should be directed to the Procurement and Risk Manager. Sales tax charged in exempt states will not be reimbursed.

8. International Travel

International travel is any travel outside the United States and the U.S. territories of Guam, Puerto Rico, and the U. S. Virgin Islands. For more information on international travel, including how to register your trip with the Treasurer's Office and important health and safety information, [click here](#).

There are two ways to be reimbursed for international travel through [Workday Expenses](#), based on **actual expenditures**, or using a **per diem** method. The College strongly encourages travelers to use a per diem method when traveling internationally.

- **Submitting actual expenses:** All expenses need to be converted to U.S. dollars. Workday Expenses provides a convenient [currency conversion feature](#) that translates local currency to U.S. dollars based on the exchange rate in effect on the date of the expenditure.

- **Per diem methods:** As an alternative to keeping receipts for meals and lodging, travelers can request a per diem reimbursement or per diem advance, per IRS guidelines.

A Foreign Travel Per Diem is processed when the traveler returns from international travel and is based on the number of days traveled, the location of travel and the per diem rate in effect for that location and time. The rates are in U.S. dollars so there is no need for currency conversion. Travelers are required to submit proof of travel (such as a boarding pass, passport stamps or hotel folio) to support the dates and locations of travel. Travelers opting for per diem reimbursements should not use a College-issued credit card to pay for lodging and meal expenses depending on the requested per diem type (i.e., meals, lodging).

Under the [Foreign Per Diem Advance](#) method travelers receive a cash advance prior to traveling based on expected number of travel days and location. Upon returning to campus, the traveler must present proof of travel to the Controller's Office via an Expense Report linked to the original advance (Spend Authorization) request. If the number of days traveled are more or less than originally requested, or actual travel locations result in different per diem rates, the difference is either returned to the College or paid to the traveler.

Per diem rates are set by city within a country and are subject to change monthly. Each locale has separate lodging and meal rates. Do not charge lodging for international trips booked with Direct Travel to a College-issued credit card if planning to utilize the per diem method of reimbursement for lodging expenses.

The lodging per diem is intended to substantially cover the cost of lodging at adequate, suitable and moderately-priced facilities. The meals per diem is based on the costs of an average breakfast, lunch, and dinner in a locale, including taxes, service charges, and customary tips plus an additional amount to cover incidental travel expenses such as laundry and dry cleaning. Meals for guests are not included when using per diems.

Meals not purchased – When meals are covered by a registration fee (e.g. a conference or convention) or paid by a third party, the per diem rate claimed that day should be reduced. Similarly, an adjustment to the amount claimed should be made for meals consumed on the airplane at no cost to the traveler. Workday Expenses uses the following allocations when making deductions for meals not purchased:

Component of Daily Meals Per Diem Rate	
Breakfast	20%
Lunch	30%
Dinner	50%

Selected days in a location cannot be at actual cost while others are at per diem. However, travelers may use the meals per diem and claim actual lodging expense for a location, or vice versa.

Air travel outside the United States that is charged to a federal grant is subject to the [Fly America Act](#). Travelers who plan to use federal grant funds to pay for airfare should call the Grants & Compliance Manager in the Controller's Office prior to booking airfare

9. Advances

Funds may be advanced to employees when other means of payment are not readily available. Amounts should be based on a reasonable estimation of the expenses to be incurred. Cash advance options include the following:

- Employees can submit a [Cash Advance/Spend Authorization](#) or [Foreign Per Diem Cash Advance](#) through [Workday Expenses](#). Please see additional information regarding International Travel in section 8 of this policy.
- Employees can request cash of up to \$200 at the Bursar's Counter by completing a three-part paper Counter Cash Advance form (available at the Bursar's Office).
- Employees with a College-issued corporate credit card may have pre-approved access for ATM Cash Advances and are subject to the [Credit Card Policy](#).

Advances must be reconciled (as described in the **Getting Reimbursed** section of this policy). Cash advances should be made no sooner than 30 days prior to expenses being incurred, and any amounts in excess of the actual expenses incurred must be returned within 120 calendar days of final expenses being incurred. Unsubstantiated expenses that are not returned within 120 days represent taxable income to the employee and will be reported to the IRS as part of W-2 wages and subject to tax withholding. Faculty on extended College travel (greater than 30 days but less than 1 year) must return any excess over the actual expenses incurred within 60 calendar days of his/her return to campus. For administrative convenience, return dates of September 15 and January 15 from spring and fall semester leaves, respectively, are assumed for all faculty.

10. Getting Reimbursed

An adequate accounting of expense reimbursements must be submitted via [Workday Expenses](#) within 60 calendar days of when the expenses were incurred ("expense date"). Reimbursement requests submitted more than 60 days from the expense date represent taxable income to the employee and will be reported to the IRS as part of W-2 wages and subject to tax withholding. Generally, the expense date represents the date of purchase. For expenditures paid in advance of receiving services, such as airfare and conference registration, the expense date is the date the service was provided (e.g. day of return flight, last day of conference). The College strongly encourages all employees to use [Direct Travel](#) and a corporate credit card for all air travel bookings.

Cash advances must be accounted for within 120 days of the date funds were advanced.

An adequate accounting consists of the following information:

- A title for the report within the memo header outlining the purpose for the travel (i.e. name and dates of conference attended)
- The date each expense was incurred
- Itemized receipts* for expenses of \$50 or greater
- A business purpose for each expense within the memo field. For purposes of this policy, business purpose includes reference to grant-specific and funding-specific justification.
- Airfare reimbursements must include a receipt/itinerary attached to the expense which includes the travel dates, passenger name(s), destination and cost
- A Spend Category and Worktag for each expense item
- Expense approval will be obtained through the Workday Expenses business process, ending with the Controller's Office for final approval
- Expense reports with disallowed expenses will be sent back to the employee with comments from the approver, and can be resubmitted with revisions or clarification

* Credit card receipts and other forms of payment proof on their own are not adequate documentation because of the lack of itemization. In cases where receipts are difficult to obtain, a detailed description can be added to the memo field of that expense item.

Reimbursements that are not substantiated in accordance with this policy, including cash advances not accounted for within 120 days of being advanced, represent taxable income to the employee and will be reported to the IRS as part of W-2 wages and subject to tax withholding.

Students who incur costs for approved activities that primarily benefit the College may be entitled to reimbursement. Student reimbursements should be submitted with an [Expense Report for Non Worker](#).

Student reimbursements for approved expenditures are not taxable income.

11. Exceptions

The *Senior Vice President for Finance and Administration and Treasurer or Controller* must approve any exceptions to this policy by written notice.

Policy Distribution List:

All employees