Policy Title: Travel Policy

Policy & Procedure Statement:

Guidelines and Procedures

Employees of ICOM are expected at all times to make decisions regarding travel arrangements that are reasonable. Travel represents an opportunity for employees to exhibit three of our key standards of Professionalism and Resourcefulness behaviors: we act with integrity in all that we do, even when others aren’t looking; we treat ICOM resources like our own; and we minimize expenditures to help keep tuition low for students.

Approval and Documentation

Employees are expected to seek prior written approval of their travel from their supervisors – generally through email.

ICOM uses a mobile app with online access (currently Expensify) for documentation, approval and reporting of travel costs. Employees are expected to become proficient at using this software by utilizing training materials and notifications, and attending webinars that are supplied for this purpose.
Costs must be submitted for reimbursement not less than 30 days after the conclusion of a trip. All expenses in June must be submitted by July 10 to be correctly included in ICOM’s fiscal year ending June 30.

We understand that plans often change for reasonable business purposes. To avoid time-consuming reconciliation processes, reimbursements related to trips – including registration fees for conferences – should generally not be submitted prior to the completion of the trip when all adjusted costs are known.

When reservations are required to be made and paid significantly in advance of the travel or conference taking place, the use of a corporate travel credit card – retained in the accounting offices – may be used as determined on a case-by-case basis.

General Guidelines

1. Transportation by air

Employees are expected to travel in coach class and make reservations as early as reasonably possible to avoid higher fares.

While an employee may choose to fly at an upgraded fare, he/she will not be reimbursed for more than coach fare (which should be documented with an online printout) unless trip-specific written permission is obtained from the Dean in advance of making the reservation.

An employee may use their personal credit card to pay for airfare in order to earn “points”, but reimbursement will not take place until after the trip is complete and the required expense reporting has been properly submitted.

2. Use of Rental Cars

Employees are encouraged to rent vehicles from the providers with which ICOM has established corporate rates (currently Enterprise/National, and Hertz). Quoted ICOM rates from these two providers include collision/damage/liability coverage. An employee may use another rental car company if the daily rental charge (including insurance coverage) is not unreasonably higher than that of ICOM’s rental partners. Reimbursement for a rental car is limited to a midsize or smaller vehicle – unless multiple
employees traveling together make a larger car necessary – a fact which should be doc-
dumented in writing when submitting the reimbursement request.

As noted above, ICOM corporate rental rates include limited liability protection for
damage that may be incurred while driving a rental car for business purposes. You may
want to read your policy and/or inquire of your personal automobile insurance carrier
to determine if you have coverage for accidents that may occur when driving rented
vehicles for business purposes.

It is ICOM’s general policy to not pay for goods or services that are not used by its em-
employees. Therefore, it is strongly preferred that employees NOT prepay for a tank of fuel
when renting a vehicle for ICOM business purposes. There can be exceptions – for ex-
ample if extreme weather conditions are predicted for the day you will be returning the
vehicle – but it is generally expected that employees will personally refuel shortly be-
fore returning rental vehicles.

3. Travel Using Personal Vehicles

The employee may choose to drive their personal vehicle rather than a rental car. How-
ever, the amount to be REIMBURSED by ICOM will be limited as follows:

Regardless of the vehicle selected, reimbursement will be limited to the LOWER of
these three methods:
Round trip coach airfare;
Use of no larger than a midsize rental car from an approved provider (currently Enter-
prise/National and Hertz) plus the cost of fuel assuming 25 miles per gallon and an av-
erage cost of fuel (currently $2.55 per gallon); or
Mileage driven using an employee-owned vehicle – documented in writing by a Google
Maps (or similar) itinerary, reimbursed at the IRS guideline reimbursement rate (cur-
rently 54.5 cents) per mile.

To simplify the pre-determination of the reimbursement available for a planned trip re-
fer to ATTACHMENT A which is available through the is updated on a quarterly basis
starting October 1, 2017.

When making the decision about the vehicle to be used, employees are encouraged to
consider that their personal insurance rates will likely be impacted if an accident takes
place during your business-related travel using your own vehicle.
While the cost of travel is an important consideration, the employee is encouraged to make wise decisions regarding the wisdom of flying when compared to driving. Studies have shown that driving more than 6 hours during a day and then conducting business before sleeping can have a negative impact on an individual’s performance. Generally speaking, flying will be approved if the alternative involves 6 or more hours of one-way driving.

4. Taxis and/or Uber/Lyft

Receipts (which show the tip paid) should be obtained, scanned and submitted. Caution should be exercised since Uber/Lyft type services are often priced in advance – including the tip.

**LODGING**

ICOM employees are encouraged to be reasonably economical and use discretion when making lodging arrangements. While conference hotels are discussed separately (see below), the following information regarding the United States Government Service Administration’s (“GSA’s”) currently authorized pre-tax rates for lodging in this area of the country is provided for your consideration:

- Idaho and North Dakota - $91 per night
- South Dakota - $93 per night
- Montana - $95 per night
- Wyoming - $100 per night
- Utah - $115 per night

Under most circumstances, paid room upgrades and charges for wi-fi will not be reimbursed.

1. Conference Hotels

Staying at a Conference Hotel can have positive and negative effects on overall travel costs. Positive in that parking and taxi costs should be reduced; but potentially negative in that hotels large enough to host major conferences generally charge higher nightly lodging rates than those that can be found at smaller nearby hotels.

Generally speaking, when flying to a conference city, rental cars, nightly parking and daily taxi fares would not be expected to be found on an ICOM employee’s expense report when staying at a conference hotel.
MEALS

1. Meals During Travel (not business entertainment related)

ICOM has elected to reimburse meals during travel on a per diem basis. The per diem amount is (currently) $78; an amount which includes incidentals (e.g. tips at hotels).

As a frame of reference, the following information regarding the United States Government Service Administration’s (“GSA’s”) currently authorized rates for per diem meals and incidentals in this area of the country is provided for your information:

Idaho and South Dakota - $51 per full travel day
North Dakota, Montana, Wyoming and Utah - $59 per full travel day

It can be seen that the ICOM per diem allowance is generous and should be respected.

During trips, the first and last days are considered to be travel days and the per diem amount for each such day is $39. Exceptions can be made for a day for which the travel itinerary exceeds six hours. For other days during the same trip the full $78 may be charged.

Requests for the allowable per diem reimbursement do not need to include receipts. Also, at the employee’s discretion the lesser of the allowable per diem amount, or actual meal expenses may be submitted to be reimbursed – also without supplying documentation.

Meals provided to the employee without charge during an event/conference/visit will be subtracted from the per diem amount as follows: breakfast $15; lunch $21; dinner $38. Employees are expected to report all such meals that were provided to them.

Special note about Sales Tax paid in Idaho

During the first 12 years of its existence, ICOM is eligible to receive a 21% sales tax rebate incentive from the State – revenue from which will be used exclusively to fund scholarships for ICOM students. Notwithstanding the fact that receipts are not required for meals that are to be reimbursed on the per diem plan, it would be greatly appreciated by our students if ICOM employees would save and turn in meal receipts to the Con-
troller’s Office (or preferably enter into Expensify) related to travel in Idaho that show sales tax.

2. Business Entertainment Meals

While a very limited number of senior ICOM employees are expected to host such gatherings, when entertaining guest(s) for approved ICOM business purposes, employees will be reimbursed for the full amount spent as long as the following conditions are met:

- The costs of food, beverages and dessert are reasonable
- The tip should be reasonable (generally not more than 22%)
- Charges for alcohol should be limited to dinner and one drink per person in the group or one bottle of wine for every 3 persons in the group.
- Both the detailed receipt showing food, beverages and tax – not simply the total before tip - and the summary receipt showing tip must be submitted.
- A list of all persons in attendance and the purpose of the meal/meeting must be provided by the ICOM employee submitting for reimbursement. (Note that failure to provide this information could result in the reimbursement amount being considered taxable income.) This information can be handwritten on the back of one of the meal receipts – so long as that information is captured in a snapshot using our expense app (currently Expensify).
- Local mileage for business entertainment and meals is not reimbursable, as hosting such events is considered a part of the employee’s professional responsibility.

Per diem submissions are not appropriate when ICOM employees travel as a group to events where the meals are paid for by either the host or an ICOM senior employee.

REIMBURSABLE COSTS FOR CME (CPE)

For employees with an annual CME/CPE allowance, reimbursements will be paid when all of the following conditions are met:

Trips for such activities must be approved in advance.

All costs must be documented in accordance with guidelines/rules in this Travel Policy document. All costs must be entered into the expense app (currently Expensify) – and ALL costs should be coded to the CME/CPE category – rather than being broken down into meals, lodging, transportation, conference fees, miscellaneous, etc.
If attending a conference or instructional course, a copy of the agenda must be submitted showing any special lodging accommodations and rates, as well as meals to be provided without cost to the attendees.

All costs for professional licenses and association memberships (and the like) for which an employee seeks reimbursement will be included in the calculation of the limit on annual CME defined in the employee’s contract.

**COSTS INCURRED WHEN EMPLOYEE IS ACTING AS AN AUTHORIZED REPRESENTATIVE FOR ICOM**

Examples may include attending a meeting or conference; strategically becoming a member of an organization, etc. However, employees should submit for reimbursement ONLY IF they have obtained written authorization from the Dean (or his/her designee) BEFORE incurring the costs.

**Other Limitations on Travel Reimbursements**

ICOM places limits on reimbursement for travel when the employee uses his/her own car as outlined above at “Travel Using Personal Vehicles.”

Parking at Boise International Airport will be reimbursed at not more than the Long-Term Garage daily rate – if you park in Short-Term parking you may not be fully reimbursed.

Employees are encouraged to consider the option of using Uber/Lyft/Taxi to and from Boise airport when those costs would be less than allowable parking charges for the trip.

**References**

Google Maps: https://www.google.com/maps
MapQuest: http://www.mapquest.com/
Federal Travel Regulations: www.gsa.gov/federaltravelregulation

Note: ATTACHMENT A is updated on a quarterly basis starting October 1, 2017 and the version to which employees agree to is at all times the then current version of that document which may supersede the version appended here.

ICOM Business Trips Using a Personal Vehicle

If traveling out of town on ICOM business, and you choose to drive your own vehicle, use this chart to determine how much you will be reimbursed based on the number of days in the trip and the number of round trip miles from home to destination. The fixed $ amounts are based on renting a car from National/Enterprise for the number of days shown - at ICOM's business rate.

<table>
<thead>
<tr>
<th>Number of Days and Trip Distance</th>
<th>Reimbursement Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>One day up to 129 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>One day 130 miles or more</td>
<td>$70.76</td>
</tr>
<tr>
<td>Two days up to 259 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>Two days 260 miles or more</td>
<td>$141.52</td>
</tr>
<tr>
<td>Three days up to 389 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>Three days 390 miles or more</td>
<td>$212.28</td>
</tr>
<tr>
<td>Four days up to 519 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>Four days 520 miles or more</td>
<td>$283.04</td>
</tr>
<tr>
<td>Five days up to 632 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>Five days 638 miles or more</td>
<td>$344.57</td>
</tr>
<tr>
<td>Six or seven days up to 735 miles</td>
<td>map miles x $0.545</td>
</tr>
<tr>
<td>Six or seven days 736 miles or more</td>
<td>$401.07</td>
</tr>
</tbody>
</table>
Notice: While you are welcome to drive your own car on ICOM business, please be aware that if an accident occurs, your personal insurance rates may go up in the future, even if ICOM’s liability coverage pays for the damages resulting from the accident.

updated: January 3, 2018

Approved by:

1/3/17

CAO/Dean

Date