

II. Travel

A. Purpose of Regulations

Statutory regulations for per diem, transportation, and subsistence allowances for state contained in G.S. 138-5, 138-6, and 138-7 apply to community colleges and their boards of trustees. It is the intent of this section to provide statements of policy for uniform interpretation to pay or reimburse allowable state travel expenses pertaining to official travel and subsistence for official college business.

Notice that this is for state travel expenses, and colleges have broad authority to use local funds within the constraints, if any, for those sources of funds. Business officers are reminded that state travel policies are designed to remain compliant with Internal Revenue Code, and any additional level of funding paid from local funds may exceed the IRS allowable limits. In these cases, additional amounts paid becomes taxable to the recipient.

B. Official College Business

Official college business occurs when an employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a service related to the college mission. Travel that would not directly benefit the college is not reimbursable.

C. Employee Responsibility

An employee traveling on official college business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official college business are prohibited.

Colleges may authorize credit cards and/or procurement cards ("p-cards") for employees during travel on college business. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Employee misuse of college issued credit cards and/or p-cards is grounds for termination. All travel is contingent upon the availability of funds in the proper budget line item.

D. Definition of Terms

For purposes of this policy, the following definitions apply:

Authorized traveler – A college employee or non-college employee (as defined later) who is authorized for travel on official college business (as defined later). A member of a college’s board of trustees is included in the definition of college employee.

Blanket authorization for college presidents only – G.S. 115D-20(1) requires college Presidents to report to the college’s board of trustees. Therefore, the College Board of trustees shall pre-authorize the President’s routine travel in the manner they see fit and determine the level of detail they require before authorizing travel, subject to State Board of Community College guidelines. In addition, in the interest of fiscal responsibility, it is the Board’s responsibility to examine the President’s travel at their discretion.

Blanket authorization for all others, excluding college presidents – A travel approval form necessary to conduct college business on a routine basis and claim mileage reimbursement only. The blanket authorization must contain the following:

1. name of the person traveling;
2. destination(s) and purpose for travel as defined by the college, such as various site visit to monitor classes, nursing instructors commuting to local hospital(s) to conduct student clinical training, commuting to local banks to deposit daily college deposits, commuting between campuses, etc.;
3. dates of travel for example July 1, 201x – June 30, 201x;
4. source of funding; and
5. any other information necessary to justify traveling on a routine basis.

A blanket authorization form may be completed and approval secured annually. The blanket travel authorization form must be approved prior to departure for all routine travel for which reimbursement is issued.

Common carrier – Commercial scheduled airplane, train, or bus.

Conference – A formal gathering for the purpose of conducting business and exchanging information. Registration fees may be paid for the actual amount expended for such meetings as shown by a valid receipt or invoice.

Duty station – While employed by the college, it is the headquarters or job location assigned by the college at which the college employee spends the majority of his/her working hours.

In-state – Within the borders of North Carolina.

Institute – A formal gathering for the purpose of training and instruction. Tuition fees may be paid for instructional costs incurred in such meetings.

Non-college employee – A person who is not legally employed by the college, such as:

- A consultant whose compensation will be paid from a general expense line item rather than from a payroll;
- An employee of another governmental jurisdiction, local or federal, in whose travel the college may have a business interest; or
- A student in a community college or technical college.

Non-state funds – Any funds expended or deposited in the college’s bank account (county, institutional/special, STIF).

International – Anywhere not included in in-state and out-of-state of this subsection. Generally understood to be travel outside of the country, for the purposes of this policy it also includes travel to Alaska and Hawaii.

Out-of-state – All of the contiguous United States except within the borders of North Carolina. This excludes Alaska and Hawaii.

State Funds – Any funds expended or deposited with the State Treasurer, whether derived from appropriations, grants or college receipts.

Stipends – A fixed and regular payment such as a salary for services rendered. Colleges approving stipends must withhold appropriate taxes pursuant to IRS guidelines (see Publication 15 and Publication 15-A).

Subsistence – Lodging, meals, registration, phone calls, and all other items allowed by this policy, which are not defined as transportation by this policy.

Transportation – The means of moving from one physical location to another. The cost of transportation includes reimbursement paid for the use of private or public motor vehicles, fares paid on public conveyances, tolls, and parking fees.

Travel – All activities involving expenses for transportation, subsistence, or registration, which are authorized to be paid from state, federal, county or institutional/special funds or which involve college vehicles for transportation.

E. Authorization

For college presidents only – G.S. 115D-20(1) requires college presidents to report to the college’s board of trustees. Therefore, the board of trustees shall pre-authorize significant or unusual trips, etc., in the manner in which they see fit and determine the level of detail they require before authorizing the trip, subject to State Board of Community College guidelines. In addition, in the interest of fiscal responsibility, it is the board’s responsibility to examine the president’s travel at their discretion. A travel authorization must be completed and approved for all travel not covered under blanket authorization (i.e. overnight trips, out-of-state travel, requests for excess expenses,

etc.).

For prospective professional employees

Approval for reimbursement of transportation expenses of prospective professional employees visiting a college for a call back employment interview may be approved by the college president or his or her designee. These expenses are limited to transportation and subsistence for three days at the in-state rate. Amounts in excess of one thousand dollars (\$1,000.00) must be approved by the System Office President and the Office of State Budget and Management.

Students

Students who travel on official college business and whose expenses are paid or reimbursed by the State of North Carolina are subject to these regulations, including statutory subsistence allowances, to the same extent as college employees. Travel by students for the purpose of participating in athletic contests and activities of student organizations must be paid from funds supporting the particular organization or activity, not state funds. Colleges shall pay or reimburse travel expenses related to athletic contests and student organization activities consistent with its local policy, provided that this policy does not provide subsistence allowances that are higher than statutory rates. In addition, state funds shall not be used to charter transportation for student field trips unless the field trip is a **mandatory** course requirement, not optional, and must be part of the course outline from inception.

For all others not previously listed – An approval form is required for travel that is necessary to conduct college business and not on a routine basis. This authorization allows the traveler to claim mileage and/or per diem reimbursements. A travel authorization form must be completed and approved for all travel not covered under a blanket authorization (i.e. overnight trips, out-of-state travel, international travel, requests for excess expenses, etc.) and must contain the following:

1. name of the person(s) traveling;
2. destination(s) and purpose for which the trip will be made;
3. dates of travel;
4. source of funding (including the department/unit);
5. mileage and/or air fare, hotel and/or registration fee costs, and any other information necessary to justify the trip must be attached/included with the authorization form;
6. excess request (if needed) with justification.

The travel authorization form must secure approval of the college president or his/her designee for all trips prior to departure, regardless if traveling in a college owned or private owned vehicle. In addition, written authorization must be secured in advance from the college president or his/her designee for excess lodging and for registration fees.

F. Per Diem Compensation

Per diem compensation, whether called a stipend or by any other name, is not authorized for college employees who are in paid status. Employees of the college who are off payroll, but are to return to work and be put back on payroll (such as nine month instructors who are off pay status during the summer months) may receive compensation/stipend for attending conferences and/or workshops during the time when they are off payroll. Colleges approving stipends must withhold appropriate taxes pursuant to IRS guidelines (see Publication 15 and Publication 15-A).

G. Subsistence Rates

Subsistence is an allowance related to lodging and meal costs, including gratuities. For the purposes of determining eligibility for allowances, travel status means being away from the employee's normal duty station or home and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities. The maximum allowable statutory rate for meals and lodging (subsistence) are shown in Table 1, below. The maximum includes lodging only if an overnight stay is required and excludes lodging for day trips.

	In-state	Out-of-state
Breakfast	\$8.60	\$8.60
Lunch	\$11.30	\$11.30
Dinner	\$19.50	\$22.20
Lodging (actual, up to)	<u>\$75.10</u>	<u>\$88.70</u>
Maximum	\$114.50	\$130.80

The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense. The employee may exceed the part of the ceiling allocated for lodging without approval for over-expenditure provided that the total lodging and food reimbursement that the employee is entitled to for that day does not exceed the maximum allowed daily subsistence.

H. Tips and Gratuities

Reimbursable gratuities or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds. For further guidance, the following information is provided when calculating a tip:

- Airports: baggage handling/Skycaps = no more than \$2 per bag; shuttle drivers = no more than \$2 per bag.
- Parking/auto related: valets = \$2 per car when collecting the car; taxi or ride sharing service drivers no more than \$5 per trip.

Tips for handling baggage at common carrier terminals and/or when arriving at or

departing from the place of lodging are allowed and must be itemized under "other expenses". Baggage tips are not counted toward the authorized subsistence maximums, but may be claimed as miscellaneous and excessive tips must be documented with a receipt. Tips for room service and other hotel services are not reimbursable. The costs of laundry, entertainment, alcoholic beverages, "set-up," between-meal snacks or refreshments, and other personal expenses are not reimbursable.

For tips and gratuities for meals, see Reimbursement for Meals, later.

I. Out-of-State Travel

Out-of-state travel status begins when the employee leaves the state and remains in effect until the employee returns to the state. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to and returning from out-of-state travel during the same travel period.

J. International Travel

All out-of-country travel must be authorized by the college president or such department official designated by him or her. International travel status begins when the employee leaves the contiguous United States and remains in effect until the employee returns to the contiguous states. If the employee and other qualified official travelers use hotel and meal facilities located outside North Carolina, but within the contiguous United States, immediately prior to and upon returning from international travel (or to Hawaii or Alaska) but during the same travel period, out-of-state subsistence rates shall apply.

K. Authorization for Lodging

Prior written approval by the department head or his or her designee must be obtained in order to qualify for reimbursement for overnight stays. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the overnight lodging was necessary and accomplished. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less, to receive approved reimbursement. "Duty station" is defined as the location where the employee is assigned. The designation of an employee's home as the duty station requires the approval of the department head.

L. Reimbursement for Lodging

Each authorized traveler is responsible for his or her own request for reimbursement. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less. Requests for reimbursement shall be filed within thirty days after the travel period ends for which the reimbursement is being requested. Specific dates of lodging must be listed on the reimbursement request, which shall be substantiated by a receipt from a commercial lodging establishment (or online residential rental service, if supported by demonstrated

savings), not to exceed the maximum per night for in-state or out-of-state lodging as shown in Subsistence Rates, earlier. Reimbursement to an authorized traveler sharing a room with a member of his or her family will be limited to the single occupancy rate. Telephone access fees for business calls are considered a miscellaneous expense. Telephone access fees for personal calls are only reimbursable if they comply with the policy found later in this section.

M. Excess Lodging

Excess lodging authorization for in-state, out-of-state, and international travel (including Alaska and Hawaii) must be obtained in advance from the college president or his or her designee. Excess lodging is allowed when the travel is to a high cost area and the authorized traveler is unable to secure lodging within the current allowance, or when the authorized traveler submits in writing an opinion that his/her personal safety or security is unattainable within the current allowance. Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee. The college may allow the authorized traveler to exceed the part of the ceiling allocated for lodging without approval from the college president provided that the total lodging and food reimbursement does not exceed the maximum daily subsistence.

N. Penalties and Charges Resulting from Cancellations

Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel, or other travel reservations and conference registration) shall be the college's obligation if the authorized traveler's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the college. If the cancellation or change is made for the personal benefit of the authorized traveler, it shall be the authorized traveler's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the authorized traveler, the college may pay the penalties and charges.

O. Authorization for Meals

An authorized traveler may be reimbursed for meals, including lunches, while on official college business when the authorized traveler is in overnight travel status. The destination must be located at least 35 miles from the authorized traveler's regularly assigned duty station (vicinity) or home, whichever is less, to receive approved reimbursement.

Prior written approval by the college president or his or her designee must be obtained in order to qualify for reimbursement for meals if the authorized traveler is within 35 miles of the authorized traveler's regularly assigned duty station (vicinity) or home, whichever is less. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the authorized traveler to substantiate that the payment for meals was necessary and accomplished.

P. Reimbursement for Meals

Each authorized traveler is responsible for his or her own request for reimbursement. Tips for meals are included in the meal allowance. Each meal reimbursement rate must be listed on the reimbursement request. Departure and arrival times must also be listed on the reimbursement request. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests. An authorized traveler may be reimbursed, if requested, for breakfast even if their lodging establishment offers a free continental breakfast. Costs of meals furnished with other related activities (registration fees, conference costs, etc.) may not be duplicated on the reimbursement request. See the exception in *Meals and Commercial Air Travel*, later.

Q. Meals during Daily Travel

In recent years, state budget policy allowed for the reimbursement of meals during daily travel if pre-approved. Since there is no exception in Internal Revenue Code to exempt such payments from taxation, the policy was revised to prohibit the practice. The state policy has once again been amended to allow such reimbursements provided that the following conditions are met:

- If a college decides to allow such reimbursements, there must be an approved college policy to clearly outline the allowable expenses and reimbursements. Such policy should dictate that:
 - o breakfast cannot be paid unless the employee departs their duty station prior to 6am and the work day is extended by two hours;
 - o supper cannot be paid unless the employee returns to their duty station after 8pm and the work day is extended by three hours; and
 - o the travel must be to and from a location at least 35 miles from the employee's home or ordinary duty station, whichever is less.
- Under state law, lunches can generally be reimbursed only if the employee is in overnight status. Exceptions to this are set by [NCGS §138-6\(a\)\(3\)](#) and include allowing reimbursement for lunches under these circumstances:
 - o When an overnight stay is required reimbursement is allowed while an employee is in travel status;
 - o When the cost of the lunch is included as part of a registration fee for a formal congress, conference, assembly, or convocation, by whatever name called. Such assembly must involve the active participation of persons other than the employees of a single State department, institution, or agency and must be necessary for conducting official State business; or
 - o When the State employee is a member of, or providing staff assistance to, a State board, commission, committee, or council which operates from funds deposited with the State Treasurer, and the lunch is preplanned as part of the meeting for the entire board, commission, committee, or council.
- If employees receive reimbursement for one or more meals when the employee is not in overnight travel status, these reimbursements must be taxed as compensation. The System Office recommends paying such reimbursements

through payroll to ensure that the proper federal and state taxes are calculated and withheld.

- Colleges choosing to implement this policy must ensure that all employees are made aware of the tax implications of the policy in the any policy documentation or employee handbooks and similar references.

R. Meals during Overnight Travel

Authorized travelers may be reimbursed for meals for partial days of travel only when in overnight travel status and the partial day is the day of departure or the day of return.

The following applies:

- Breakfast: depart duty station prior to 6:00 am and extend the workday by two hours.
- Lunch: depart duty station prior to noon on the day of departure or return to duty station after 2:00 p.m. on the day of return.
- Dinner: depart duty station prior to 5:00 p.m. on the day of departure or return to duty station after 8:00 p.m. on the day of return and extend the workday by three hours.
- The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less.

Unless specifically authorized by local policy and approved in advance, allowances cannot be paid to authorized travelers for meals if travel does not involve an overnight stay.

S. Meals and Day-to-Day Activities

College employees may not be reimbursed for meals in conjunction with a congress, conference, assembly, convocation or meeting, or by whatever name called, of employees within a single college, state department, institution or agency, or between the employees of two or more colleges, state departments, institutions or agencies to discuss issues relating to the employee's normal day-to-day business activities.

T. Meals for Conferences or Events Requiring Employee Attendance

A college employee, when traveling in overnight status, may be reimbursed for meals, including lunches, when the employee's job requires one's attendance at the meeting of a board, commission, committee, or council in one's official capacity and the meal is preplanned as part of the meeting for the entire board, commission, committee or council. Such board, commission, committee, or council must include persons other than the employees of a single college, state department, institution, or agency. This provision does not apply to conference, seminars or workshops *unless* the lunch is a *preplanned* part of the formal agenda, and/or is included as part of the registration fee.

Similarly, a college employee may be reimbursed for meals, including lunches, when the meal is included as an integral part of a congress, conference, assembly, convocation, etc. Such congress must involve the active participation of persons other than the employees of a single state department, institution, or agency; the employee's attendance is required for the performance of his/her duties, but *must not be part of that*

employee's normal day-to-day business activities; the congress must be planned in advance with a formal agenda; and the congress must provide written notice or an invitation to participants.

U. Meals and Commercial Air Travel

Authorized travelers are allowed to claim reimbursement for meals even though they are shown and offered as a part of the authorized traveler's flight schedule on a commercial airline.

V. Excess Meals

No excess reimbursement will be allowed from state funds for meals unless such costs are included in registration fees, there are predetermined charges, and/or the meals were for international travel or travel to Alaska or Hawaii. The college president or his or her designee may grant excess subsistence for meals for out-of-country travel. To claim excess subsistence, prior approval must be secured prior to departure.

W. Authorization for Registration Fees

All registration fees must be approved in advance by the college president or his or her designee. Convention or conference registration fees must be included on the travel authorization request prior to departure. Registration fees for webinars or other on-line training that does not involve travel should not be requested on a travel authorization, but should be processed using the college's normal purchasing procedures. The college president or his or her designee must reduce the cost by unrelated items that are not a direct part of the official convention or conference, such as tours or social activities.

Registration fees may be paid by the college or the authorized traveler. An assembly must involve the active participation of persons other than the employees of a single college or agency and must be necessary for conducting official college or state business. When a registration fee includes the cost of one or more meals, it is the responsibility of the college to ensure that reimbursements for such meals are not approved on the travel authorization.

X. Reimbursement or Direct Payment of Registration Fees

Authorized travelers may not claim reimbursement for meals included in registration fees. To reimburse an authorized traveler for a paid registration fee, the employee must provide documentation of the expense by a receipt. It is the authorized traveler's responsibility to obtain the receipt, not the college's responsibility. A copy of a cancelled check used to pay a registration fee cannot be used as a valid receipt for reimbursement purposes. The employee will have to exercise due diligence to obtain a receipt in order to be reimbursed.

If the registration fee is paid by the college directly to the vendor through the accounts payable process, the proper registration fee documentation (i.e. brochures, invoices, etc.) must be received for payment to be processed and filed with the expense voucher

as other accounts payable invoices. Registration fees shall be distinguished from tuition fees. Tuition expenses which generate continuing professional education credits must be coded to expenditure object 53980X - Employee Education Expense.

Y. Transportation by Common Carrier

Reimbursement for air, rail, or bus fare is limited to actual coach fare, substantiated by receipt. Reimbursement for check-in fees is limited to actual costs substantiated by receipt. Tickets for commercial air travel may be purchased by the college or by the authorized traveler and claimed on his or her expense account. Travel by coach class must be utilized. Exceptional conditions requiring the use of first class accommodations may warrant reimbursement provided a statement of the condition is attached. A receipt is required for reimbursement. Flight insurance is not reimbursable.

Requests for all travel as passengers on non-commercial (charter flights) aircraft are made and approved in the same manner as transportation by other means. In order to be approved, the use of a charter flight must be more economical than a commercial flight and/or be necessary because of unusual travel circumstances.

Z. Super Saver Rates

When traveling by common carrier to conduct official college business, authorized travelers traveling to their destination earlier than necessary and/or delaying their return to avail the college of reduced transportation rates may be reimbursed subsistence for additional travel days if, in the opinion of the college president or his or her designee, the amount saved due to the early and/or delayed travel is greater than the amount expended in additional subsistence. When the reduced airfare rates require staying overnight one Saturday night, to be eligible for reimbursement, the authorized traveler must stay overnight on the Saturday closest to the first or last day of official state business to which the authorized traveler is attending. With sufficient justification, the college president or his or her designee can make an exception to this requirement prior to travel commencing.

AA. Transportation by International Flights

Authorized travelers traveling internationally or to Alaska or Hawaii on overseas flights may be reimbursed actual business class fare (substantiated by receipt) with prior approval of the college president or his or her designee.

BB. Frequent Flyer Miles

Frequent flyer miles earned by an authorized traveler while traveling on official college business at state expense are the property of the college. Frequent flyer miles accumulated by an individual authorized traveler during previous official college business trips should, to the extent possible, be used by the authorized traveler accumulating the frequent flyer miles while traveling on future official college business trips.

CC. Coupons or Certificates for Reduced Air Fare

Coupons or certificates for reduced air fare, if acquired by an authorized traveler while traveling on official college business at state expense, are the property of the college and should be used, to the extent possible, by the authorized traveler on future official college business trips.

DD. Fees and Service Charges

With sufficient justification and documentation and with approval of the college president or his or her designee, authorized travelers can be reimbursed for usual, customary, and reasonable fees and service charges imposed by travel agents for assistance in making travel arrangements.

EE. Transportation by Personal Vehicle

Travel shall be conducted in the most efficient manner and at the lowest and most reasonable cost to the college. With regard to passenger vehicle travel, whether in-state or out-of-state, college travel policies shall:

- Maximize utilization of college-owned vehicles
- Make use of State term contracts for short-term rentals (State Term Contract 975B Vehicle Rental Services), and
- Reimburse for use of personal vehicles on a limited basis.

Colleges are encouraged to establish policies that promote efficient travel, such as ridesharing. When college-owned resources are not available, the college may procure vehicles through the State's term contracts or reimburse use of personal vehicles. If a college employee chooses to use a personal vehicle, actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination (and return).

An authorized traveler who has been approved for reimbursement for the use of a personal vehicle shall be reimbursed the current standard business mileage rate set by the Internal Revenue Service (see Table 2, below, for rates as of this publication) or a lower rate approved by the college's board of trustees when using their personal vehicle for official college business and the round trip does not exceed 100 miles in total.

However, if an authorized traveler chooses to use a personal vehicle and the round trip exceeds 100 miles in total, colleges will reimburse the authorized traveler at the current state excess mileage rate (see Table 2, below, for rates as of this publication), or a lower rate approved by the college's board of trustees, for all miles traveled. Parking fees, tolls, and storage fees are reimbursable when the required receipts are obtained (see *Parking*, later). Fines for traffic and parking violations are the responsibility of the state employee.

As mentioned in the last two paragraphs, for the purposes of reimbursing authorized travelers for the use of their personal vehicle for official college business, colleges may use either the prescribed mileage rates and their respective restrictions or establish a

lower or more restrictive rate structure than the foregoing rate structure as a result of the limited budget availability for travel (State Board of Community College Action Item Attachment FC-5, 07/16/04). Reimbursement rate structures must be approved and adopted by the college's board of trustees.

It is the responsibility of the college to review the IRS business standard mileage rate annually and obtain local board approval prior to changing the reimbursement mileage rate to the prevailing rate or any amount less than the prevailing rate.

Reimbursement shall not be authorized for expenses which exceed the established rate of travel or actual air-coach rate when:

- A college-owned vehicle is available.
- Railroad, airplane, or other alternate transportation is feasible and would be more economical, considering transportation, subsistence, and salary costs.

For *college owned* automobiles on official state business, reimbursement shall not exceed the rate established by the local board of trustees for transportation by privately owned automobiles *less* the current depreciation portion of the IRS standard business mileage rate (see Table 2, below).

<i>Table 2 – Current* mileage rate schedule.</i>	Per mile
IRS standard business mileage rate	58¢
IRS depreciation mileage rate	26¢
Mileage rate for trips exceeding 100 miles in total	33¢

**As of the date of this document – see www.irs.gov for current rate information*

Reimbursement may be made to College Board of Trustees for their commute from their home to their duty station to conduct official College Board meetings.

FF. Transportation by a Rental Vehicle

For both in-state and out-of-state travel, rental vehicles shall be obtained through State Term Contract 975 B Vehicle Rental Services when available. If the rental agency does not bill the college directly, the authorized traveler will be reimbursed up to the rental rate of a standard class vehicle based on the State's term contract, unless there is a documented business purpose for rental of a larger vehicle and that purpose has been approved through the travel authorization process.

Review State Term Contract 975B Vehicle Rental Services for a complete listing of all vehicle rates and options: <http://www.pandc.nc.gov/975b.pdf>

Differences in cost when renting a vehicle from a class that exceeds the cost of a standard vehicle must be approved in advance by the college president or his or her designee. Without such approval, the authorized traveler must pay the difference in the

cost.

Authorized travelers must present an original itemized receipt from the rental agency for reimbursement. Authorized travelers should choose the most economical means of refueling the rental vehicle, which is typically to refuel the rental vehicle before returning it to the rental agency. Gas receipts for refueling the rental vehicle from a commercial gas station or rental agency are required for reimbursement. No reimbursement will be made for rental insurance purchased because college employees are covered under the college's auto insurance program. However, reimbursement for automobile rental insurance will be permitted for individuals engaged in official college business during travel to international destinations.