

## Harvard Forest Travel Expense and Reimbursement Guidelines

### Overview

As a public charity that benefits from gifts by donors and sponsored awards, Harvard University has a stewardship obligation to use its funds prudently; all Harvard University employees must use University resources wisely and in the fullest support of Harvard's mission of education and research. As such, travel expenses must be reasonable and necessary, and travelers must always use the most cost-effective means of travel. All travel reimbursements must meet the IRS accountable plan rules in order to be excluded from the traveler's gross income.

Guidelines that are tailored specifically to the Harvard Forest ("HF") are found below, however please refer to Harvard University's [Travel Policy](#) for more detailed information.

**COVID ALERT:** the latest COVID Travel and Reimbursement Guidance can be found on the homepage of the [Harvard Travel Services website](#). Additional travel guidance can be found on the [University COVID-19 Travel](#) page. Be sure to check back often as guidance is ever evolving.

Questions related to this document should be directed to the HF Finance team at [hffinance@fas.harvard.edu](mailto:hffinance@fas.harvard.edu).

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### Contacts

HF Finance team: [hffinance@fas.harvard.edu](mailto:hffinance@fas.harvard.edu)

- Sponsored Research Administrator: [Jeannette Bowlen](#)
  - Financial Administrator: [Lisa Richardson](#)
  - Financial Coordinator: [Alisha Morin](#)
  - Accounting Assistant: [Chrystal Boisvert](#)
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### Guidelines

#### Who Must Comply

All individuals incurring travel expenses on behalf of the University must comply with these guidelines.

#### HF Travel Request Form

All travelers must complete the appropriate travel request form before making travel arrangements. Travel Request Forms can be found in the appendices of this policy.

## Approvals

Approval must be obtained **PRIOR** to arranging travel to ensure funding is available. Please fill out the appropriate HF Travel Request Form and submit to [hffinance@fas.harvard.edu](mailto:hffinance@fas.harvard.edu). International travel and/or travel on sponsored funds may require additional approvals.

## Booking Travel

Travelers are usually responsible for booking their own travel. The traveler must prepare their itinerary and email it to HF Finance for review **PRIOR** to confirming the booking to ensure compliance with internal policy and sponsor policy where applicable.

Harvard's preferred online booking tool is offered through Egencia. Travelers should request an [Egencia account](#) as soon as they know they will be traveling. HF strongly encourages travelers to book all travel arrangements through Egencia where possible. Otherwise, consider booking directly through [Harvard's preferred travel partners](#).

### *Air Travel*

Travelers are expected to book the lowest and most reasonable nonstop airfare consistent with their itinerary, the business purpose of their trip, and the requirements of the funding source. This is typically going to be an Economy airfare.

### *Ground Transportation*

Travelers are expected to use the most economical mode of transportation appropriate for their needs.

- **Public Transportation, shuttle services, taxis:** should be considered where available.
- **Personal vehicle:** Harvard reimburses mileage up to the federal rates for *business use* of personal vehicles. Gas expenses cannot be reimbursed. Travelers must ensure personal cars used for business use have appropriate insurance, as the University maintains no insurance for loss or damage to personal property.
- **Rental car:** travelers must only rent cars for business use when it is the most cost-effective or practical means of travel.
- **Rail travel:** expected to be at the lowest fare that offers reserved seating. This is typically going to be Coach or Economy fare.

### *Lodging*

The University will reimburse travelers for lodging expenses while on official University business further than 50 miles one way from the traveler's place of work. Travelers must stay in standard, single-occupancy rooms where available. Travelers are entitled to their own room, but room sharing is encouraged where feasible.

## International Travel

Travelers are required to register their international trip **PRIOR** to traveling. Instructions for registering international travel is found on the [Register Your Travel webpage](#) of the Harvard Global

Support Services website. A benefit of registering your trip also provides access to 24/7 medical, mental health, and security support and evacuation services to eligible Harvard travelers abroad. Trip registration expedites this assistance.

- Proof of registration in the form of the International SOS auto-generated email is required for expense payment and/or reimbursement.
- If you book your travel through one of Harvard's preferred travel agencies such as Egencia, your trip details are automatically registered in International SOS.
- Sponsored travel: when traveling internationally on a sponsored award, an internal GMAS international activity request must be submitted and approved prior to booking travel.

## Meals, Entertainment, and Miscellaneous Travel Expenses

### *Individual meals*

Travelers will be reimbursed for reasonable individual meal expenses while on University business. Per IRS regulations, the University does not reimburse individual meal expenses for one-day travel except when the travel time is greater than 12 hours.

### *Business meals*

All meal costs must be substantiated by a complete and explanatory business purpose; if a traveler hosts others at a business meal, the traveler must document each attendee's name (if fewer than five guests; otherwise list total number of guests), connection to Harvard and the business conducted during the meal.

### *Alcohol*

Alcohol purchases are allowed at *business meals* and events but should be kept to a minimum and cannot be charged to federal funds. Alcohol purchases are not allowed for *individual* meals.

- On and off campus events that include alcohol should be limited to beer and wine.
- Itemized receipts for all business meals that include alcohol regardless of amount are required. If a receipt is missing, an attestation will be required when submitting an expense report or reimbursement request and may require the traveler to attest to the alcohol cost.

### *Per Diem*

HF allows per diem rates to be used as outlined below:

- **Meals:** HF will allow travelers to choose between per diem or actual expenses. Note that the entire trip must be either per diem or actual expenses.
- **Lodging:** HF will not allow per diem for lodging expenses at this time.
- Please note this per diem policy is being tested on a trial basis. HF reserves the right to change this policy as it sees fit with appropriate notice.

## Methods of Payment

### *Corporate Travel Card*

- Use for **TRAVEL** costs such as airfare, taxi, meals, etc.
- See Expense Reports section below for payment processing instructions.

### *Department Card*

- Use for **TRAVEL** costs for non-employees or employees who are not eligible for a corporate travel card
- Requests for use should be submitted to HF Finance

### *Personal Funds*

- May be used when a traveler does not have access to a corporate travel card.
- Reimbursement for these expenses occurs **AFTER** the trip has occurred and itemized receipts and documentation has been provided.
- See Reimbursements and Expense Reports sections below for payment processing instructions.

## Tax Exemption

Harvard Forest is not exempt from paying lodging and meals tax (in most cases) and therefore these charges are allowable.

## Documentation

Itemized receipts and documentation must be submitted as soon as possible after your travel has occurred. Information required for various expenses can be found on the Receipt Requirements/Definition of Receipts document found at the bottom of the [Policies & Reimbursements webpage](#) of the Harvard Travel website. A [Missing Receipt Affidavit \(MRA\)](#) will be required if a receipt is missing for the following: an expense greater than \$75, a hotel folio of any amount, or a meal of any amount containing alcohol that is being charged to a federal award.

## Reimbursements

Requests for reimbursement should be submitted as soon as possible after the expenses or travel have occurred.

### *Corporate Travel Card payments*

Travel expenses paid with a corporate travel card must be paid by the credit card statement due date to avoid late fees. An expense report (see Expense Reports section below) triggers a payment on a credit card account. Reports must be submitted and approved in a timely manner to allow time for payment processing.

### Personal Funds payments

Out of pocket expenses must be submitted and approved within 60 days of the date of the expense. After 90 days the payments will be considered taxable income to an employee.

- *Employees* will be reimbursed by preparing and submitting an expense report in Concur (see Expense Reports section below).
- *Non-employees* will be reimbursed by submitting receipts and supporting details to HF Finance. Once HF Finance receives these items, a non-employee reimbursement form will be prepared and sent to the traveler for signature. HF Finance will then submit the signed non-employee reimbursement form and receipts for processing.

### Expense Reports

*Employees* must prepare and submit an expense report as soon as possible after they have incurred travel expenses. Harvard uses [Concur](#) for expense report preparation to process payments on a corporate travel card as well as reimburse out of pocket expenses. If you are a first-time user, contact HF Finance for assistance with setting up your account and for a quick tutorial on report preparation. Due to field size constraints in Concur, HF requests users to focus on explaining the 'who' and 'why' in report preparation.

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### Definitions

**Accountable Plan:** An IRS term for a plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiated expenses to the employer.

**Business Meals:** Meals taken with students, colleagues, or donors during which specific business discussions take place. Employees will be reimbursed based on reasonable actual costs as determined by the authorized approver.

**Corporate Card (AKA travel card):** A *joint-liability* credit card issued by the University to employees for payment of business-related travel and entertainment expenses.

**Entertainment Expenses:** Entertainment expenses include outings to theaters or other cultural events when a business discussion takes place during, immediately before, or immediately after the event.

**Hotel Folio:** A hotel industry term used to describe a list of room charges for a guest (e.g., invoice or bill).

**Incidentals:** An IRS term for minor expenses included in the per diem rate for "meals and incidentals." Incidental expenses include tips, mailing expenses, etc.

**Individual Meals:** Meal expenses of travelers on a business trip. Can be reimbursed according to actual and reasonable costs, or on a per diem basis based on IRS rates.

**Miscellaneous Expenses:** Expenses for ground transportation (e.g., taxis, airport shuttle services, public transportation), tips, and other various non-personal expenses.

**Official Travel:** Travel on official University business from one's home or normal place of employment to another destination, including University facilities outside the Boston metropolitan area. Per IRS rules, official travel does not include commuting to and from work.

**Per Diem:** Reimbursement rates established by the federal government for travel inside and outside the U.S.

**Personal Expenses:** Expenses for personal items such as clothing, luggage, toiletries, newspapers, magazines, or movies. Personal expenses are generally not reimbursable.

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## Revision History

09/12/23: clarified when a missing receipt is required in the documentation section; removed note about naming convention requirements in expense reports section and added note about focusing on 'who' and 'why'; added department card to methods of payment; edited appendices to include new fields, formatting changes; discontinued separate travel request forms (employee & non-employee); non-employee travel request form modified to be used for travel arrangement only

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## Appendices

Appendix A: HF Travel Request Form

Appendix B: HF Travel Arrangement Request Form

**Form Instructions**

**Appendix A: HF Travel Request Form**

Name: Affiliation: Departure Date: Return Date:

Business Purpose (who, what, when, where, why):

PI or Supervisor's Name (person who authorizes this travel): Funding Source:

Does this travel involve data/information/sample collection research at a non-Harvard-owned property? No Yes\*  
\* If yes, and this travel is funded by NSF, PI is required to complete Safe and Inclusive Working Environment Plan.

Airfare	Anticipated Cost:
Lodging	Anticipated Cost:
Meals	Anticipated Cost:
Ground Transportation	Anticipated Cost:
Registration	Anticipated Cost:
Other (describe below)	Anticipated Cost:

**Total Anticipated Cost:**

Additional Details (from above and/or other expenses; explain special circumstances; include link to agendas/schedules if applicable):

**TRAVEL ARRANGEMENTS:**  
Do you need travel arranged for you? This applies to non-benefitted positions and travelers without a travel card. No Yes\*  
\* If yes, please fill out the HF Travel Arrangement Request Form.

**Internal Use Only**

Approved?	Fund Name/Nickname:	Budget Amount:	International?	No	Yes
No Yes			Fly America Act?	No	Yes
Initials:	Coding:	Per Diem:	Open Skies?	No	Yes
			SAI on file?	No	Yes

Comments:

## Appendix B: HF Travel Arrangement Request Form

Use this form if you hold a non-benefitted position or are ineligible for a travel card

Contact  
Information

Title: Name (exactly as it appears on your travel identification) (First, Middle, Last): Suffix:  
Email Address: Contact Phone Number: Date of Birth:

Travel  
Information

**Airfare** Preferred Airline: Preferred Seat Location: Layovers (max):  
Frequent Flyer Number: Known Traveler Number: Global Entry/NEXUS/Sentri Number: DHS Redress Number:  
Departure Date: Earliest Time: Latest Time: Preferred Departure/Return Airport: Checked Bags: Carry On Bags:  
Return Date: Earliest Time: Latest Time: Preferred Destination Airport:  
Any special circumstances? (refundable ticket, multiple travelers, combined business/personal travel, etc.) No Yes \*  
\* If yes please describe in Additional Details

Additional  
Details

### Lodging

Lodging Type: Preferred Lodging Establishment (name and city or website):  
Check-in Date: Check-out Date: Adults: Children: Preferred Room Type: Rewards Number:

### Transportation

**Please note:** Some transportation methods may require an out of pocket expense to you up front but you can be reimbursed after your travel.

Additional Details (from above and/or other details the travel arranger should know):

Internal  
Use Only

Travel Arranger's Initials: Completed? No Yes  
Comments: International? No Yes  
Fly America Act? No Yes  
Open Skies? No Yes