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## 1. Introduction

This document outlines requirements and guidelines for all individuals who travel on behalf of Princeton Plasma Physics Laboratory (PPPL), regardless of the funding source, including that of guests (e.g. invited guests, guest researchers, affiliates, foreign visitors, interviewees, students, Princeton University professors on a Research Ordering Agreement, and subcontractors traveling at PPPL's request and for PPPL business). The word "you" in this document refers to you, the traveler.

PPPL is part of Princeton University and funded by the U.S. Department of Energy; therefore, accounting for the Laboratory's travel expenses needs to adhere to the respective PPPL and Princeton University policies, DOE requirements as required by the FAR 31.205-46 (Travel Costs), elements of the General Services Administration (GSA) and the Federal Travel Regulations (FTR), Internal Revenue Service (IRS) regulations, and the Federal Financial Accounting Standards covering domestic travel expense and reimbursement. The DOE program office or a non-DOE organization funding a trip may have additional requirements which you are responsible for meeting. Please see the [Definitions/Acronyms](#) section for any unknown terms.

Responsibilities related to travel include the following individuals and groups:

1. **Travelers** are responsible for:
  - a. Complying with PPPL travel policies and procedures;
  - b. Obtaining travel authorization from appropriate level of management; and
  - c. Submitting an approved Travel Voucher in a timely manner.
2. The **Travel Office** is responsible for:
  - a. Reviewing all Travel Approval Forms (TAFs) and Travel Vouchers to verify compliance with PPPL policies and procedures;
  - b. Providing guidance to travelers so they understand their responsibilities for compliance with the appropriate PPPL, Princeton University and U.S. Government policies and directives on travel; and
  - c. Identifying and communicating to travelers any new or changed travel policies or procedures.
3. **Management** is responsible for:
  - a. Authorizing travel and exceptions, in accordance with the current approved requirements; and
  - b. Supporting and assisting travelers in completing authorizations and expense reports.

You are responsible for becoming familiar with the rules and guidelines, and complying with all policy requirements outlined in this document. All managers, supervisors, and employees are expected to follow the guidelines set forth in this document.

## 2. Overview

- 1) All official PPPL travel must be documented on a Travel Approval Form (TAF), approved by the cognizant cost center authorizer; and reviewed by the Travel Office for compliance prior to the beginning of the trip.
- 2) You must support cost-effective measures by evaluating the need to travel and the potential of using less-expensive alternatives such as e-mail or audio/net (web/video) conferencing.
- 3) You are expected to travel by the most efficient and economical modes of transportation possible within mission requirements.
- 4) An official Laboratory business trip begins when you leave your residence or primary work location, whichever occurs last, and ends when you return to your residence or primary work location, whichever occurs first.
- 5) You are expected to maintain careful expense records and required receipts for your travel. Only travel expenses that are necessary to accomplish the official business purpose of the trip are eligible for reimbursement. Any increase in expenses for non-business reasons is your responsibility. Personal travel is not to be charged to, or temporarily funded by, the Laboratory.
- 6) You must report travel expenses in a timely, responsible, and ethical manner and are expected to complete a Travel Voucher within 30 calendar days after completion of the trip.
- 7) If aspects of the submitted reimbursement voucher do not comply with this policy, your reimbursement will be partially paid only for the portion in compliance.
- 8) You are responsible for canceling your own travel reservations.

## 3. Authorization to Travel

### 3.1. Travel Approval Form (TAF)

- 1) Prior to incurring any travel expense, a completed (and signed) TAF must be submitted to the Travel Office. You are responsible for obtaining your supervisor's approval to travel. An approved TAF is evidence that the trip is necessary and reasonable, has a valid business purpose, and assures that the funding exists for the cost centers reflected on the form.
- 2) Under no circumstances can you approve your own TAF, even if you have a signatory for the cost center being charged. Approval will be required by an individual that is the next level up in the signature authority table.
- 3) You are to account for the entire duration of the trip, including any personal (non-business) or vacation time taken.
- 4) A description of your travel needs (e.g., car rental, air, hotel) must be indicated on the TAF. Support documentation (e.g., invitations, registration forms, FTMS, or visa requests) may be required, as applicable.
- 5) Travel Office will review the approved TAF and other required documentation for compliance, which is required prior to making any reservations. Once compliance is assured, you will be notified by the Travel Office, and then you

may proceed with making your travel reservations.

- a) PPPL has contracted with a Travel Agency to assist you in making your travel arrangements.
  - b) Changes to an approved TAF will need to be approved by the cost center approver.
  - c) You must share the newly approved TAF with the Travel Office.
- 6) The Travel Office has the authority to approve a cost increase up to 25% for any individual travel item (i.e. airfare, hotel, car rental) on the approved TAF. Anything greater than 25% requires cost center authority approval.
- 7) Any deviation request from the travel guidelines requires written justification with Department Head approval.
- a) Requests should be submitted to the Travel Office prior to incurring expenses.
  - b) The Travel Office will evaluate each request for compliance (cost allowability, reasonability, and cost impact).
    - i) Non-compliant costs will require non-contract funds.
    - ii) Requests for non-contract funds to support non-compliance exceeding Department allowances requires senior management (i.e. Director's Office) determination.

### **3.1.1. Unlimited Open Travel**

- 1) Restricted to individuals on the Laboratory Leadership Council and approved by the Director annually. This process allows those travelers approved for unlimited/open travel to plan travel without requiring each trip to be approved by a cognizant cost center authorizer.
  - a) Prior to each trip, you must submit an unsigned TAF that includes the necessary information pertaining to your trip.
  - b) Travel Vouchers are required to be completed for each individual trip within 30 calendar days of trip completion, and approved by a cognizant cost center authorizer.

### **3.2. Conferences**

- 1) Conference Attendance - refer to the [Conference Attendance Procedure ACT-011](#) for specific guidelines.
  - a) All planned attendance to a conference must be coordinated with the Travel Office.
    - i) The Travel Office is responsible for reviewing each TAF to determine if the trip is a conference or a non-conference event.
    - ii) Requests for DOE/Contractor-sponsored conference attendance are submitted to DOE by the Travel Office for approval through I-portal.
      - (1) No commitments for conference travel may be made until Travel Office receives approval from the DOE.
- 2) Conference Registration
  - a) Registration fees will be paid directly (if requested) to the sponsoring organization upon submission of a properly completed conference registration form along with a completed and signed TAF with the fee

specified on the form.

- i) If you elect to pay your own registration fee, the Laboratory will reimburse the fees when receipts are submitted with the Travel Voucher.
- b) Early registration - Any request for registration after the early registration fee deadline must be approved by your Department Head prior to submitting the request to the Travel Office.

### 3.3. Foreign Travel

- 1) Refer to [Foreign Travel Procedure ACT-003](#) for specific guidelines, including information about foreign travel reporting requirements, sensitive countries, DOE approvals, Counterintelligence responsibilities, and required training.

### 3.4. Group Travel

- 1) The Laboratory prefers that groups from individual departments travel in separate planes, trains, or automobiles, principally to avoid the situation where accidental injury to the group would seriously impair the operation of the department.
- 2) Approval from the Laboratory Director is needed whenever three or more Laboratory Council members or key project personnel will be traveling together.
- 3) It is the responsibility of the Department Head to enforce this restriction.

### 3.5. Travel by Non-PPPL Employees

- 1) Non-employees traveling at the Laboratory's request may be reimbursed for their travel expenses. In addition to complying with these Travel Guidelines, the following special guidelines apply:
  - a) Visitors/Retirees - the host is responsible for completing a TAF and obtaining appropriate cost center approval.
  - b) Interviewees
    - i) Travel expenses incurred for employment interviews are authorized, when necessary, to recruit key personnel for work positions at PPPL.
    - ii) The Hiring Manager is responsible for completing a TAF and obtaining appropriate cost center approval.
    - iii) To receive payment, interviewees and visitors must respond to [Princeton University's Supplier Management System](#) email request.
  - c) Subcontractors - not under PPPL direct supervision, including professors on Research Ordering Agreements must follow the travel guidelines in their subcontract agreement with PPPL.
    - i) Subcontractors being reimbursed for PPPL business that is not through their contractual agreement must follow these guidelines.
    - ii) The Princeton Technical Representative (PTR) is responsible for completing a TAF and obtaining appropriate cost center approval.

### 3.6. Direct Billing Process

- 1) Direct billing is typically done in limited circumstances or for a large group of people (e.g., hotels/shuttles for major physics conferences), as determined by the Travel Office, if there is a cost savings, or for airfare (if reservation is booked

- through the Laboratory's contracted Travel Agency).
- 2) If your trip (or a portion of your trip) was pre-paid (i.e., direct billed), it is the traveler's responsibility to request all receipts for services used and submit them to the Travel Office.
  - 3) You must review the bill (e.g., hotel, registration, car rental) to ensure billing charges reflect the right credit card.

## **4. Travel Arrangements and Pre-Trip Planning**

### **4.1. Transportation**

#### **4.1.1. Air Travel**

- 1) You should book airline reservations through the Laboratory's contracted Travel Agency to obtain the lowest allowable coach airfare and ensure compliance with all federal requirements (e.g., the Fly America Act).
- 2) Tickets purchased through the Laboratory's contracted Travel Agency are the property of PPPL.
  - a) All such tickets, including those that are unused (full or partial), must be reported on your Travel Voucher.
  - b) If the ticket is cancelled for any reason, the ticket remains the property of PPPL.
- 3) Any employee-purchased ticket not in compliance with the Fly America Act will not be reimbursed.
- 4) Reimbursement is limited to the actual expense for business travel only.
  - a) Any airfare for personal reasons will not be reimbursed unless the cost is less than or equal to the lowest available coach fare for the business travel.

#### **4.1.1.1. Obtaining Lowest Available Airfare (Coach Class)**

- 1) Reservations should be made as early as possible to take advantage of the lowest coach fare available.
- 2) You are expected to travel by the lowest available airfare in coach class, on the most direct route, and consistent with the business purpose of the trip by utilizing negotiated or discounted airfares, requesting departure and arrival within a two-hour window, and considering alternate airports.
- 3) For exceptions, written authorization for reimbursement of airfare for business-class or first-class service must be obtained and approved by the Department Head in advance. You may use the lowest other than coach class airline accommodations when:
  - a) Exceptional security circumstances require other than coach-class airline accommodations.
  - b) Use of other than coach class is necessary to accommodate a medical disability or other special need.
    - i) This exception requires a medical disability advance approval by the Occupational Medical Office (OMO).
    - ii) The OMO will notify the Travel Office with an approval of the request and

the related time period for the approval.

#### 4.1.1.2. Airline Ticket Credits

- 1) Airline ticket credits resulting from trip cancellations may be applied for future use. Ticket credits typically expire one year from date of issue, but this varies by airline.
- 2) The contracted Travel Agency will handle accounting for and applying ticket credits for airfare they directly book.

#### 4.1.1.3. Fly America Act

[Special Note] Because of the extra complications of foreign travel, you should use the Travel Agency for all bookings except in extreme circumstances.

- 1) The [Fly America Act](#) is a federal regulation that states that any foreign air travel financed by federal funds must be booked through U.S. Flag Air Carriers, regardless of cost or convenience.
- 2) Use of U.S. Carriers - all commercial air travel between the United States and a foreign country and between foreign countries must be made via a U.S. flag carrier or U.S. code share. This applies to the following:
  - a) Travel reimbursed from any funding source (DOE or non-DOE).
  - b) International charter flights.
  - c) Travel to/from Canada or Mexico.
  - d) Flights to/from personal destinations in conjunction with official travel.
- 3) Use of Foreign Carriers - foreign carriers can be used only under the following circumstances:
  - a) Non-Stop (no-aircraft change) - The use of a U.S. flag air carrier extends travel time, including delay at origin, by 24 hours or more.
  - b) Connecting Flights - A U.S. flag air carrier must be used on every portion of the route where it provides service, unless, when compared to using a foreign air carrier, such use would:
    - i) Increase the number of aircraft changes outside the United States by two or more.
    - ii) Extend travel time by six hours or more.
    - iii) Require a connecting time of four hours or more at an overseas interchange point.

#### 4.1.1.4. Code Share Agreement

- 1) U.S. Code Share is an agreement that allows certain U.S. air carriers to directly sell a flight operated by a foreign carrier.
- 2) The payment for the airfare must be made to the U.S. air carrier. If a non-U.S. air carrier is the ticketing agent, the flight is considered a non-U.S. air carrier flight and is in violation of the Fly America Act.

#### 4.1.1.5. Open Skies Agreements

- 1) Open Skies Agreements provides that travelers, whose travel is supported by federal funds (other than Department of State), may travel on airlines from the European Union, Australia, Switzerland and Japan as well as U.S. Flag Air

Carriers. Travel being reimbursed using Department of State (including all of the Department of Defense) funding is not eligible for the Open Skies Agreements exception.

#### **4.1.1.6. Rest Stops**

- 1) A rest stop at either an intermediate point or the destination is allowed when ALL of the following conditions apply:
  - a) The class of service used for air travel is less than business or first class.
  - b) The total travel time measured from approved place of departure to approved destination exceeds 14 hours.
  - c) Travel is taken by direct or usually traveled route.
  - d) Reimbursement is based on the per diem rate for the rest stop location. A maximum of three days are reimbursable before the date of actual official business (one day en route, the arrival day, and one rest stop within a 24-hour period).

#### **4.1.1.7. Re-ticketing/Schedule Changes**

- 1) Charges for re-ticketing, schedule changes, etc., will be reimbursed for a valid business reason, as verified by the Department Head. The reason for the charge must be provided on your Travel Voucher.

#### **4.1.1.8. Denied Boarding - Compensation**

- 1) Voluntary – you may voluntarily vacate reserved airline seats and retain the payment received from the airline under all of the following conditions:
  - a) You paid for any resulting additional expenses.
  - b) Relinquishing a reserved seat does not diminish performance of official duties.
  - c) Vacation is charged to the extent that travel is delayed during normal work hours.
- 2) Involuntary denied boarding occurs when the airline removes you from a plane due to overbooking, weather, or other reasons, and you are unable to decline.
  - a) If the added delay results in additional costs to the laboratory (e.g., per diem for staying an extra day), then any monetary compensation made to you by the airline becomes the property of the Laboratory and must be returned with the Travel Voucher to be credited to the cost of the trip.
  - b) If the added delay does not result in additional costs to the laboratory (e.g., the delay is only a few hours), then you may retain any compensation made to you by the airline.

#### **4.1.1.9. Rewards/Membership Clubs**

- 1) You may keep all rewards related to your travel (e.g., Sky Miles, Marriott Rewards, etc.).
- 2) Enrollment fees for these programs are a personal expense and are not reimbursable.
- 3) Reward numbers may be provided to the contracted Travel Agency to be used when making travel arrangements.

## 4.1.2. Ground Transportation

### 4.1.2.1. Car Service

- 1) PPPL's reimbursement policy for transportation to/from airports limits the use of point-to-point car service. Car service should be used when it is:
  - a) Less expensive than alternative means of transportation (e.g., train, shuttle services, taxi, or personal auto); or
  - b) When there are inconveniences or safety issues that justify the additional cost.

### 4.1.2.2. Car Rental

- 1) You may be reimbursed for car rentals; however, the cost must be included on your TAF.
- 2) Reservations should be made through PPPL contracted Agency to ensure that you receive the negotiated rate, insurance and other benefits.
- 3) You are expected to use the Laboratory's preferred rental car vendor(s):
  - a) Avis
  - b) Budget
  - c) Enterprise
  - d) National
  - e) Hertz
- 4) You will be reimbursed up to the cost of a midsize/intermediate vehicle for one or two people sharing the vehicle. Full-size vehicles, minivans, or sport utility vehicles may be used when the vehicle is shared by three or more travelers, the traveler is transporting PPPL equipment that justifies the need for additional carrying space, or for safety reasons in adverse weather. Free upgrades may be accepted by the traveler.
- 5) If a vehicle rented for business purposes is also used for personal reasons, the rental costs should be prorated accordingly. You are responsible for all additional costs incurred as a result of personal use such as gas, tolls, and parking.
  - a) You are expected to refuel the rental car prior to returning to the rental agency and to decline the pre-paid fuel options.
  - b) Any portion of the gasoline used for personal errands or sightseeing is your responsibility and is not to be claimed on the Travel Voucher.
- 6) Satellite radios are an unallowable expense for vehicle rentals.
  - a) It is your responsibility to ensure the rental car does not have the satellite radio activated for your rental.
- 7) Global Positioning System (GPS) units provided by rental companies are an unallowable expense, except when approved by the Head of Accounting.

#### 4.1.2.2.1. Insurance Coverage

- 1) The Princeton University website for insurance guidelines can be found at: [Princeton University Travel-Related Insurance](#).
- 2) You should use rental agencies with which Princeton University or PPPL has negotiated contracts that include insurance coverage.

- a) This coverage applies to PU/PPPL employees and PU students only.
- b) You must verify that the rental agreement includes PU/PPPL rental codes.
- 3) Charges for optional insurance, including Collision Damage Waiver (CDW) and Loss Damage Waiver (LDW) on rental cars in the continental United States, will not be reimbursed, provided that a PU/PPPL contracted car rental agency is used.
  - a) If unable to rent a car from a PU/PPPL contracted car rental agency, purchase only the minimum coverage of insurance required by the rental agency.
- 4) The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions, and foreign countries is reimbursable and should be purchased.
- 5) When renting a car for a combination of business and personal use, your personal automobile insurance coverage or any additional insurance you purchase, will cover your personal use of the rental car.
- 6) Students are prohibited from renting vehicles in international locations.
- 7) Individuals traveling on behalf of PPPL who are not PU/PPPL employees or PU students (e.g., visitors, consultants, etc.) are not covered by the University's auto insurance policy and should purchase the liability and collision/comprehensive damage insurance coverage from the rental car company. These costs will be reimbursed by the Laboratory.
- 8) Only PU/PPPL employees or students in a vehicle rented by a PU/PPPL employee or student are permitted to drive the vehicle.

#### **4.1.2.3. Government Vehicles**

- 1) Government vehicles should be used whenever possible.
- 2) All drivers must show a valid, current driver's license and take a one-time training for the make/model vehicle they will be using.
  - a) Contact Fleet Operations within Material Services at X2716 to check for availability and schedule training.
- 3) A PPPL credit card included with the vehicle can be used for purchasing gas for the vehicle. In the event that the EZ Pass transponder or gas credit card is not accepted, reimbursement for itemized tolls and other costs may be claimed.
- 4) When a government vehicle is used, it should be noted in the comments section of the Travel Voucher.

#### **4.1.2.4. Personal Vehicle**

- 1) The use of a personal vehicle for business purposes is allowed when it is less expensive than alternative means of transportation or when there are convenience or safety issues that justify the additional cost.
- 2) You will be reimbursed at the current rate per mile as stipulated by the General Services Administration (GSA) for miles incurred (e.g., odometer readings) in excess of your normal commute.
  - a) "Privately Owned Vehicle" Mileage Reimbursement Rates, as per the GSA, can be found [here](#).
  - b) The personal mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation and gas.

- c) Reimbursement for use of a personal vehicle will not be for more than traveled, as determined by standard highway mileage guides without adequate explanation.
- 3) Equivalent Airfare
  - a) You may choose to use a personal vehicle for personal reasons even if air travel is the appropriate mode of transportation.
  - b) Equivalent Airfare is determined as the combined equivalent cost of coach class airfare, ground transportation to/from the airport and the business destination, and luggage fees.
  - c) Reimbursement for use of the personal vehicle may not exceed the Equivalent Airfare amount.
  - d) The cost of meals, lodging, tolls, ferries, and parking while in transit may be reimbursed if the total amount does not exceed the Equivalent Airfare amount.
- 4) Individuals attending seminars or meetings in the Princeton area (10 mile radius from PPPL) during a regularly scheduled workday are not eligible to be reimbursed for mileage from their home to the meeting location.
- 5) The University provides a comprehensive free shuttle service for intercampus travel, including Forrestal and PPPL. Reimbursement for use of a personal automobile for intercampus travel is not an allowable expense unless there is a documented medical need.

#### **4.1.2.4.1. Insurance Coverage**

- 1) When a personal vehicle is used for PPPL/University business, your personal vehicle insurance is always the primary coverage, and it will provide coverage for damages incurred if there is an accident involving the vehicle.
- 2) When using a personal vehicle for PPPL/University business, compliance with all state regulations is required. This includes maintaining the minimal amount of insurance coverage.
  - a) In the event of an accident, Princeton University's insurance can only cover expenses in excess of the limits of the personal vehicle coverage.
  - b) If the personal vehicle is not insured for comprehensive fire, theft, or collision, no such reimbursement will be made.
- 3) If a personal vehicle is damaged while being used for PPPL/University business, the University will reimburse the deductible up to a maximum of \$1,000 for physical damage to the personal vehicle only.
  - a) The University's automobile liability policy may cover third party liability damages in excess of the coverage available under the personal vehicle policy.
- 4) If an accident should occur while using a personal vehicle on official University business, the accident should be reported to the insurer of the vehicle, the Travel Office, and the PU Office of Risk Management at 609-258-3349 or 609-258-3078.

#### **4.1.2.5. Train or Bus**

- 1) When rail or bus transportation is used instead of available air travel, actual lodging expenses and M&IE will be reimbursed.

- a) Reimbursement for the cost of a sleeping car accommodation is allowed in lieu of lodging expense for each night that these accommodations are used.
- 2) When traveling by train, coach class accommodations should be used to the maximum extent possible.
  - a) The lowest first class sleeping accommodation available will be allowed when night travel is involved.
  - b) A trip is considered “night travel” when the scheduled departure time is 6PM or later.
- 3) Transportation by bus is not limited to any specific class of service.

#### **4.1.2.5.1. Domestic Train Travel**

- 1) Business class service (offered on Amtrak Acela or Metroliner) is acceptable for travel anywhere between Boston, MA and Washington, DC.
  - a) The use of the lowest class of service available is deemed advantageous to the Government and no further approval is needed.
  - b) Business class service for other destinations may be used whenever the Department Head determines it is more advantageous to the Government or is required for security reasons.
- 2) First class service may be authorized/approved only as defined in the [GSA policy](#) and must be approved by the Department Head prior to making arrangements for travel.
- 3) If rail or bus travel is to be used instead of air travel for personal convenience, it should be documented on the TAF and reimbursement of expenses including the fare, M&IE, lodging, tolls, ferries, and parking shall not exceed the Equivalent Airfare amount.

#### **4.1.2.5.2. Foreign Train Travel**

- a) For international rail travel, you may purchase a fare that offers reserved seating.
- b) The cost of reserved seating, seat selection, and overnight accommodations is an allowable expense.

#### **4.2. Hotels and Lodging**

- 1) You are reimbursed for actual lodging expenses while on Laboratory business. Generally, reimbursement should be within the [federal per diem rates](#) for lodging ( per diem rates exclude taxes).
- 2) Lodging reimbursement is based on the location where you are staying. You should obtain government room rates where available, or the most economic rate offered.
- 3) There are exceptions when actual lodging expenses in excess of the per diem rates may be reimbursed.
  - a) Examples where lodging will be approved in excess of the per diem are:
    - i) Lodging (and/or meals) at a prearranged place, such as a hotel where a conference, meeting, or training session is held;
    - ii) Lodging costs are temporarily escalated due to special events (e.g., sporting events, conventions, natural or man-made disasters);

- iii) Lodging (and/or meal) expenses within the prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- iv) Business must be conducted in a certain location on certain days and no lodging is available at the government rate; or
- v) Other unplanned circumstances such as:
  - (1) Government rate room booked is not available upon arrival at hotel; or
  - (2) Flight cancellation requires stay at an airport hotel and the cost is not compensated by the airline.
- b) Exceeding Per Diem Rates - Authorization
  - i) Lodging expenses that exceed the per diem rate by 25% or more require written justification, and cost center approval.
    - (1) Justification is required and will be reviewed and approved by the Travel Office for reasonableness.
      - (a) Lodging expenses that will exceed the per diem rate by 150% or more requires approval of the Head of Accounting.
      - (b) Lodging expenses in excess of 300% of the federal per diem rate cannot be charged to the DOE under any circumstances.

#### 4.2.1. Lodging Accommodations

- 1) When making your hotel reservation, you should book a standard room only.
- 2) It is expected that you know the hotel's cancellation policy.
  - a) It is your responsibility to notify the hotel (and the Travel Office) as quickly as possible of any cancellations and late arrivals to avoid no-show charges.
    - i) You will be responsible for any penalties that are a result of your negligence.
- 3) If you choose to stay at the home of a family member or friend, you will only be reimbursed for M&IE and not for lodging costs.
- 4) Lodging for conferences and meetings (e.g., APS conference) may have an internal cap placed on them by PPPL Leadership or Management to reduce costs.
  - a) If you make your own reservations for which the hotel rate is in excess of the cap, you will be responsible for the cost difference.
- 5) For non-conventional lodging (e.g., Bed and Breakfasts, University Housing, Hostels), the reimbursement rules are the same as for conventional lodging.
- 6) It is your responsibility to pay for the lodging bill when checking out. If direct billing has been set up for lodging, you are responsible to obtain a detailed receipt.
- 7) If reimbursement is requested for hotels within 50 miles of a traveler's home, justification must be submitted and approval obtained from your Department Head and a compliance determination is required by the Head of the Accounting prior to the travel.
- 8) [Princeton University Funded Travel - Rate Guidelines](#) (Non-Contract Funds Only)
  - a) See Section 6. Hotels, iii. Rate Guidelines by Location for U.S. and

International Rates.

**4.3. Meals and Incidental Expenses (M&IE)**

- 1) M&IE reimbursement is limited to per diem. M&IE will be reimbursed based on the type of travel and location in which the traveler is staying.
- 2) Per diem rates - You are responsible for checking the federal per diem rates before departure, noting that [domestic per diem rates](#) (CONUS Rates) are updated annually and [foreign per diem rates](#) (OCONUS Rates) are updated monthly.
  - a) When a trip includes more than one PPPL business destination and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 AM) is determined by the location where the lodgings are obtained for that night.
- 3) If you are away from your authorized point of departure for more than 12 hours, you may receive an M&IE reimbursement.
- 4) For a trip duration of 12 hours or less, no reimbursement for M&IE will be given.
  - a) You will only be reimbursed for total mileage less daily commute miles.
  - b) Parking, public transportation, taxis, and other expenses directly related to local travel will be reimbursed.
- 5) Meals and Incidental Expenses (M&IE) - the following table reflects M&IE allowance guidelines:

<b>Travel Time (Hours)</b>	<b>M&amp;IE Allowance</b>
12 or less	None
More than 12, but less than 24	75% of applicable rate
24 or more	Day of departure 75% of applicable rate
	Last day of travel 75% of applicable rate
	Full day of travel 100% of applicable rate

- 6) If you consume a meal provided by others, you must exclude its cost from the M&IE rate (e.g., part of a registration, meals provided by the business site, meals paid by others, or meals paid directly by PPPL) based on the meal breakdown guidance provided by the [GSA](#) for domestic trips, and [Department of State](#) for foreign trips.
- 7) Non-Business Standby Days - Weekends, holidays, and other necessary standby days may be counted as business days only if they fall between business travel days.
- 8) Incidental expenses include fees and tips given to porters, baggage carriers,

bellhops, hotel maids, (and laundry and dry cleaning for foreign trips only).

#### **4.4. Miscellaneous Business Expenses**

##### **4.4.1. Allowable Miscellaneous Costs**

- 1) Telephone, Fax, and Computer Connections - Actual costs of necessary and reasonable business telephone calls, international coverage plans, faxes, and computer connections (i.e., Internet access from hotspot devices, on planes, trains, at hotels, etc.) are allowable.
  - a) Single telephone calls or other expenses costing more than \$50.00 must be itemized by business purpose with the name of the person called.
- 2) Laundry/Dry Cleaning - Reimbursable for domestic travel when travel is four or more nights. Charge must be incurred while traveling. Foreign travel includes laundry costs in the per diem rate as per the Department of State, and so is unallowable.
- 3) Personal expenses not directly related to and required for official PPPL travel are not reimbursable.

##### **4.4.2. Vacation During Business Travel/Travel Companions**

- 1) The travel expenses of a non-PPPL traveler who accompanies the approved business traveler, are not reimbursable by PPPL.
- 2) You are allowed to combine personal time (e.g., vacation time) with business travel as long as approval is obtained from your supervisor.
  - a) Use of vacation time while on business travel must be clearly indicated on the TAF and Travel Voucher.
- 3) If your personal vacation is interrupted for business reasons, travel costs will be reimbursed from the vacation point to the official business point and back to the vacation point, plus any change or penalty fees that may apply.
  - a) All other expenses you may incur as a result of your vacation being interrupted will be considered for reimbursement with Department Head approval.
- 4) When personal travel days occur after the business event, reimbursement for lodging and M&IE reimbursement will end on the last business day. Airport parking fees, rental car charges, and other applicable expenses should be prorated based on the ratio of business to personal days.

##### **4.4.3. Travel Cancellation and Emergency Travel While on Business**

- 1) If your business trip or the business portion of a combined personal/business trip is rescheduled or cancelled for PPPL business reasons, the associated business costs of the travel, including cancellation fees, are reimbursable by submitting a Travel Voucher.
- 2) Emergency travel results from:
  - a) You becoming incapacitated by illness or injury not due to your own misconduct;
  - b) The death or serious illness of a member of your family; or
  - c) A catastrophic occurrence or impending disaster, such as fire, flood, or act of

God, which directly affects your home.

#### 4.4.4. Getting Ill While on Travel

- 1) Illness or injury requiring hospitalization while on official travel status must be reported promptly to the Occupational Medical Office at (609) 243-3200 or (609) 243-3372.
- 2) In addition, all PPPL employees are provided with workers' compensation coverage for work-related injury or illness that occurs during a PPPL approved/funded business trip.

#### 4.4.5. Travel Supported by Non-PPPL Organizations

- 1) When going on travel paid in full or in part by an external organization, submit a TAF as normal even if PPPL will not make the travel arrangements.
  - a) Include a Letter of Invite, Memorandum Purchase Order (MPO), email, or a letter of agreement with the host.
  - b) Indicate which expenses will be prepaid by the organization in advance, reimbursed by the organization afterward, or paid for by PPPL.
  - c) Provide a cost center to cover any expenses for which PPPL may be liable, including unforeseen expenses that the external organization does not reimburse.
- 2) Submit a Travel Voucher as you would for a normal trip, with the following additions:
  - a) Provide an invoice mailing address for the organization, including contact name, email address, and telephone number.
  - b) Indicate which expenses are paid for by an external organization.
    - i) Subtract prepaid amounts as normal.
    - ii) Deduct M&IE based on meals as normal.
    - iii) Use the accounts receivable cost center (9922) for the amounts that the organization will reimburse.
  - c) Provide documentation for any reimbursement received from the external organization, including a brief explanation if payment was made prior to returning home.
  - d) Use the cost center approved on the TAF for expenses not covered by the external organization. Similarly, external reimbursement in excess of approved expenses will be credited to this cost center.

#### 4.5. Safety Tips

Please see [Safety Tips](#) for more information.

## 5. Post-Trip Requirements/Reimbursement of Travel Expenses

### 5.1. Travel Voucher

- 1) Travel Vouchers must be submitted within 30 calendar days after returning from the trip. Failure to submit a Travel Voucher within 30 days will result in a notice to management. Failure to submit a Travel Voucher within 60 calendar

days of your return may result in loss of PPPL travel privileges until the outstanding voucher is satisfied. (See [Tax Considerations](#).)

- 2) Each voucher must state the purpose of the trip or its benefit to the mission of the Laboratory. The times/dates of each trip must be clearly and accurately reported. Any portion of the trip that was personal must be noted as such by referencing the dates of both business and personal travel.
- 3) NOTE: To avoid delay in travel reimbursement and to ensure the Travel Voucher will be able to sustain future audit scrutiny, all unusual expenses or situations should be explained on the Travel Voucher or in an accompanying memo. Changes to the itinerary made while traveling require an explanation and the approval of the Department Head.
- 4) Receipts are required for individual expenses greater than or equal to \$50.00 that are excluded from the daily M&IE rates. In the event that a receipt is missing, another proof of payment, such as a credit card statement indicating that the item was charged, must be submitted. Also, a digital image of the original receipt is allowable provided that it is legible. If a required receipt has been lost, a missing receipt affidavit, approved by your Department Head, must be submitted.
- 5) Travel vouchers electronically signed must be accompanied by an email from you and the cost center approver.
  - a) Your electronic signature attests to the fact that the voucher is true and correct to the best of your knowledge, that you have incurred these expenses while on official Laboratory Business, and that payment or credit has not been received by you from other sources.

## 5.2. Other

### 5.2.1. Tax Considerations

- 1) As required, PPPL follows the IRS standards for establishing reasonable time limitations for determining the tax treatment of reimbursements, as follows:
  - a) If substantiation for the reimbursement is submitted within 60 calendar days upon returning from travel, and if all other requirements of PPPL's Unallowable Cost Guidelines are met, the reimbursement will be treated as a non-taxable reimbursement of a PPPL business expense.
  - b) If substantiation occurs more than 60 calendar days after the expenses were incurred, the expense reimbursement request must include an explanation for the delay.
    - i) Reimbursement requests beyond the 60-day limit may not be reimbursed.
      - (1) If reimbursed, it will be reported to the IRS as taxable income paid to the individual and appropriate taxes will be withheld from the reimbursement.

### 5.2.2. U.S. Sales, Occupancy, and Other Taxes

- 1) The University is a non-profit 501(c)(3) institution, and as such is exempt from tax on most domestic purchases. However, tax exemptions vary by state and by

type of good or service purchased. You must make every reasonable effort to ensure that tax is not paid.

- 2) Refer to [Princeton University's Sales Tax Policy](#) for more detailed information on the steps you should follow to avoid paying sales tax.

### 5.2.3. Insurance Coverage

- 1) While traveling on PPPL/University business, PPPL business travel accident insurance provides benefits to you and your survivors in the event of an accident. To obtain details about business travel accident insurance [here](#).
- 2) You may contact PPPL Human Resources or the PU Risk Management Office for questions regarding this coverage.

### 5.2.4. Spousal and Dependent Travel

- 1) Travel and associated meals for your spouse/partner and/or dependents is not an allowable business expense unless pre-approved by the Vice President of PPPL for PPPL employees, or by the sponsor in the case of sponsored research projects.

## 5.3. Examples of Unallowable Costs

- Entertainment and alcohol expenses
- Annual fees for personal credit cards
- Babysitting
- Barbers/hairdressers
- Car service for normal commute
- Car washes
- Chartered or private aircraft
- Clothing
- Delinquency fees
- Hotel or car rental “no-show” charges
- House sitting
- Lodging with Friends or relatives
- Lodging costs for stays at a facility that you either own or lease
- Luggage and briefcases
- Membership reward fees
- Meals for social occasions
- Non-business membership fees
- Non-business periodicals
- Non-business postage
- Optional baggage insurance
- Parking and/or speeding tickets
- Personal accident insurance
- Personal entertainment (e.g. sporting events)
- Personal property insurance
- Personal toiletries
- Pet care or pet sitting
- Prescription refills

- Shoeshine
- Souvenirs and personal gifts
- Travel Membership Clubs
- Unused employee purchased airline ticket
- Vacation and personal expenses when on business trips

## 6. Definitions/Acronyms

- **Affiliates** - Non-Laboratory employees engaged in on-site Laboratory activities. Affiliates are subject to training in safety and other subjects. They are also issued a PPPL Lab identification badge. Affiliates may receive system accounts, research access to facilities and a per diem allowance for housing and living expenses. Examples: Facility users, scientific collaborators, students
- **Allowable expense** - A necessary, reasonable and appropriate expense incurred for the primary benefit of Lab business and therefore permitted to be reimbursed or directly charged based on the permission of the University or by the terms of federally or privately sponsored agreements.
- **Business Class** - A premium class of accommodation offered by the airlines that is higher than coach and lower than first class, in both cost and amenities.
- **Business Travel** - Travel for the purpose of conducting business for the sole benefit of the Lab.
- **Coach Class** - The basic class of accommodations offered to travelers regardless of fare paid.
- **Collision Damage Waiver (CDW)** - Covers damage to or loss of a rental car.
- **Continental United States (CONUS)** - The territory of the United States that is within North America, between Canada and Mexico, and the adjacent territorial waters.
- **Cost Center** - The highest tier of a project's complete charge number to which expenses are charged.
- **Domestic Travel** - Travel within United States and its possessions, or travel from a foreign country to the United States.
- **Employee** - An individual who receives a paycheck from the Laboratory.
- **Excess Baggage** - Baggage in excess of the carrier's size and weight limit.
- **First Class** - Generally, the highest class of accommodation offered by the airlines in terms of both cost and amenities and termed "first-class" by the airlines and any reservation system.
- **Fly America Act** - Public law (commonly referred to as the Fly America Act) that, in general, requires that foreign air travel funded with federal dollars be done on U.S. flag air carriers.
- **Foreign Travel** - Travel from the United States to a foreign country (including Canada and Mexico) and return, or travel between foreign countries.
- **General Services Administration (GSA)** - An independent agency of the U.S. Government established in 1949 to help manage and support the basic functioning of federal agencies.
- **Incidental Expenses** - Fees and tips given to porters, baggage carriers, bellhops,

hotel maids, stewards or stewardesses. On foreign travel, laundry and dry cleaning are also considered incidental expenses.

- Involuntary Denied Boarding - An airline term for a situation in which a passenger is not allowed to board an aircraft due to overbooking, weight restriction, etc.
- Itemized Receipt - Detail of specific expenses charged to the traveler (e.g., a lodging receipt reflecting the room rate, taxes, telephone charges, etc.).
- Local Travel - Travel within a distance of 50 miles (one way) from the traveler's primary work location or residence that will be completed within one calendar day without lodging.
- Lodging - Expenses for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships, which are included in the cost of transportation.
- M&IE - Meals and incidental expenses, otherwise known as "per diem".
- Meals - Expenses for breakfast, lunch, dinner, and related tips and taxes. Specifically excluded are alcoholic beverages and entertainment expenses and any expenses incurred for other persons.
- Non-Employee - An individual who is not a Laboratory employee (i.e., does not receive a paycheck from the Laboratory). Includes, but not limited to, interviewees, affiliates, consultants, and subcontractors.
- Non-Foreign Overseas - Business points in Alaska, Hawaii and U.S. possessions.
- OCONUS - Travel outside the continental United States (i.e., including Alaska, Hawaii, and U.S. possessions).
- Official Laboratory Travel - Travel necessary to accomplish official business on behalf of the Laboratory. Official travel is properly authorized, processed, conducted, reported and reimbursed in accordance with these guidelines.
- Per Diem - Combined daily expenses for lodging and meals & incidental expenses (M&IE). Per diem within the continental United States (CONUS) is set by the General Services Administration (GSA). Per diem within Alaska, Hawaii, and the U.S. possessions (i.e., non-foreign overseas) is set by the Department of Defense. Per diem within foreign countries is set by the U.S. Department of State.
- Primary Work Location - The place where the major portion of the traveler's work time is spent or the place to which the traveler returns during working hours upon completion of special assignments.
- Reasonable Expense - An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of University business. Not extreme or excessive.
- Signature Authority Table - A list of all individuals authorized to approve expenditures for a Cost Center.
- Travel Status - The period during which a traveler is traveling on official business.
- Unofficial Travel - Travel undertaken by an individual without official, fiscal, or other obligations on the part of the Laboratory (i.e., personal travel).
- U.S. (American) Flag Carrier - An air carrier that holds a certificate under the Federal Aviation Act of 1958 authorizing operations between the United States and/or its territories, and one or more foreign countries. Each U.S. airline has a