



TRAVEL GUIDELINES AND REIMBURSEMENT

The Institute of Electrical and Electronics Engineers, Inc.

The IEEE Travel Guideline is intended to assist IEEE Staff and Volunteers with the proper procedures pertaining to business related travel while managing costs and maintaining efficient business processes. It not intended to be unduly restrictive.

If you will be traveling for the IEEE, you will need to complete an [Expense Report Form](#).

Last Updated on 27 December 2007

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IEEE TRAVEL GUIDELINE and REIMBURSEMENT

It is mandatory that all employees of the IEEE utilize the IEEE's corporate travel agency, World Travel, Inc., for travel related arrangements. Volunteers are also encouraged to use this service. Due to market segment pricing outside of the U.S., IEEE employees residing outside of the U.S. are recommended to utilize the IEEE's corporate travel agency when the cost is comparable to those which can be obtained within their country of residence.

Reservations made through any other sources for air travel may result in the expense not being reimbursed.

Introduction

The IEEE Travel Policy is intended to facilitate business-required travel, while managing costs and maintaining efficient business processes.

Employees should direct any concerns regarding this policy to their Management Council Representative who is responsible for management of this program.

Reimbursement will only be for expenses incurred which are necessary to the transaction of company business and which are incurred in connection with the individual's regular responsibilities or special assignments.

Policy Objectives

- To ensure all a clear and consistent understanding of policies and procedures for business travel
- To provide business travelers with a reasonable level of service and comfort at the lowest possible cost
- To maximize the IEEE's ability to negotiate discounted rates with corporate travel agency and reduce travel expenses
- To provide management with a reporting/tracking tool for staff travel expenses, location in time of natural disaster, military and/or terrorist strikes.

General Regulations and Provisions

This document provides guidelines and establishes procedures for all incurring business travel expenses on the IEEE's behalf. Individuals who incur travel or other related business expenses are responsible for complying with the provisions of this policy.

Employees who travel on IEEE business are responsible for complying with this policy, and are responsible for obtaining approval from their manager authorizing expenses incurred. The employee's Manager is responsible for accurately reviewing travel and expense reports for compliance prior to approving the T&E report. The IEEE will reimburse employees for all reasonable, necessary, and approved expenses while traveling on authorized IEEE business. The IEEE assumes no obligation to reimburse employees for expenses that are not in compliance with this policy.

All IEEE volunteers must be advised in their appointment letters, to what extent, if any, travel may be reimbursable. If there is any question on this matter, please seek guidance from your appropriate authorized staff person or the Controller's office.

When submitted expenses do not comply with policy guidelines individuals run the risk of not being reimbursed.

Business Units may, at their discretion, impose greater control than required by this policy but not less.

Travel Advances

IMPORTANT: As of June, 1991, IRS regulations require that advances that are unsubstantiated after 120 days must be reported as taxable income. This income is subject to withholding from the first employee paycheck issued after the 120-day period has elapsed. Volunteers will receive a 1099 form indicating the advance as income. It will then be necessary to report the income on your U.S. Federal and State tax returns. Avoid this problem by prompt accounting of advances. For further information on IRS regulations, please contact the Tax Compliance Department at (732) 562-5334 or 5351; fax (732) 981-0538, or e-mail address: d.galicki@ieee.org.

All individuals are urged to use the IEEE credit card, whenever possible. Travel advances can be requested by completing [a check request form](#). Included on this form should be name, amount, explanation of payment indicating dates of travel and destination, social security number, supplier (member) number and site, advance account number, and approval. Please make a special notation under Special Instructions should you need the advance more than one week prior to the date of travel.

Advances for purchases of travel fares can be obtained by completing a [check request form](#) for each trip, filling in all information as mentioned above, and attaching a copy of the itinerary invoice showing paid charges or a copy of the ticket. All travel advances should be sent to Accounts Payable a minimum of five working days prior to needing the check.

Airline Reservation Procedures

1. Airline Bookings

- a. Employees are required to book all air travel through the IEEE's authorized travel agency who is familiar with company policy and will assist you in making travel arrangements in compliance with the IEEE Staff Travel Policy. Volunteers are also encouraged to use this service. Reservations may not be made directly through the airline or any other third-party source (e.g. Expedia, Orbitz, Travelocity)
- b. Changes to air travel en route should be arranged through the IEEE's corporate travel agency.
- c. In the event you are required to change your travel arrangements, and thereby incur an additional expense or penalty for cancellation of your ticket, you must provide a written explanation of the circumstances. If such a change is required because of reasonable circumstances, IEEE will reimburse for penalties on your ticket.
- d. All individuals are expected to use the lowest fare routing when arranging air travel. The most economical airfare should be used. Therefore all persons traveling on IEEE business shall be required to book non-refundable, economy class, coach fare tickets when feasible. IEEE assumes you will select the lowest possible fare, regardless of carrier. Any persons seeking to book higher-grade seats on economy flights, or full coach fares, must contact their Managing Director prior to booking for approval.
 - i. While this policy does not cover every possible situation, it establishes adequate parameters for all to use appropriate judgment to minimize air travel costs.
- e. For the benefit and convenience of individuals who travel on company business, the following exceptions to the lowest available airfare are allowed:
 - i. Business class fares, if budgeted by the organizational unit, the Managing Director approves, and the flying time is over eight consecutive hours for a single segment or over eight hours flying time where a layover is required. In all cases individuals are encouraged to purchase upgradeable coach class fares and use miles to upgrade to business class. Permission to travel business class for medical reasons may be granted by the employee's Managing Director.
- f. Upgrades are allowed at the traveling individual personal expense. Upgrades must not be charged to the IEEE. An upgrade is allowed if the ticket cost does not exceed the lowest available airfare/authorized class of service.
- g. Travel by other means (e.g., train or rental car), reimbursement will be the actual cost unless the cost exceeds the comparable airline fare in which case approval by the organizational unit's Managing Director is needed.
- h. Alternate airports should be considered when the one-way savings is U.S.\$100 or greater.
- i. IEEE will not reimburse passengers traveling in private aircraft nor assume liability for them.

2. Traveler Profiles

Individuals expecting to travel two or more times per year should submit a Corporate Profile to the corporate travel agency to ensure that pertinent details and preferences are adhered to in the reservation process. See the IEEE Travel Program website for the form.

3. Payment

- a. Air travel costs should be charged to the IEEE IEEE credit card program. Personal credit cards, while acceptable, should be discouraged.
- b. Retain the passenger receipt and the original invoice from the corporate travel agency, as they must accompany your expense report in order to receive reimbursement.
- c. IEEE will reimburse penalties assessed by airlines on airfare when traveling on authorized IEEE business under reasonable circumstances.

4. Frequent Flyer Programs/Airline Membership Club (i.e. President Clubs)

- a. Traveling individuals may retain frequent flyer benefits. However, participation in these programs will not result in any incremental cost to the IEEE beyond the lowest available airfare as defined in Section 1.
- b. Individuals will not be reimbursed for any free tickets received from air mileage programs and used for business purposes.
- c. The IEEE will reimburse for up to one Airline Club for frequent flyers as determined and approved by the traveler's respective Management Council representative for staff who travel frequently on behalf of the IEEE. Reimbursement of airline club membership is at the sole discretion of the Management Council member as they deem it acceptable. Reimbursement should not cause an increase in the department's travel budget line so as to negatively impact the budget. Staff may determine that an IEEE issued American Express Platinum Card in lieu of the IEEE One Card may be more cost effective as the program provides for free membership to the Continental Presidents Club (not the preferred option, but acceptable).

5. Overnight Delays

- a. Should an airline delay necessitate an overnight stay, the individual must first attempt to secure complimentary lodging from the airline.
- b. The airline will rebook the individual on the next open flight available. The individual should not incur any additional expense to the IEEE for rebooking.

6. Cancellations

- a. When a trip is canceled after the ticket has been issued, the individual should inquire about using the same ticket for future travel.
- b. Individuals can reuse airline tickets for business travel only. Should the individual wish to use the unused ticket for personal travel, the individual must reimburse to IEEE the full cost of the ticket.

7. Unused Airline Tickets

- a. Unused airline tickets should be kept and used for future IEEE business-related travel within one year.
 - i. **Refundable Airline Tickets** – All unused refundable airline tickets should be forwarded to the corporate travel agency who will process the unused ticket and post the credit to the credit card on which charges were originally made.
 - ii. **Non-Refundable Airline Tickets** – While airline rules change periodically, generally, unused non-refundable tickets may be turned in for credit toward the purchase of another ticket, however, it must be the same airline and must be the same individual traveler. It is the employee's responsibility to utilize this ticket during any future business travel. Any subsequent credits received must be fully documented on the expense report.

Lodging

1. Hotel Reservations

- a. Individuals are required to use properties in the moderate categories and will only be reimbursed for standard business class single rooms. The original itemized hotel bill must be attached as a receipt.
- b. Individuals may accept room upgrades to suites if the upgrade is at no additional cost to the company.
- c. Individuals whom are traveling to IEEE meetings, single room occupancy will be reimbursed, limited to the night of and/or the night prior to the meeting. It will be permissible in special circumstances to stay an additional night(s) to obtain a less expensive airfare that will offset the additional lodging costs.
- d. Any individual staying a week or longer should inquire about weekly/long-term discounts.

2. Hotel Payment Procedures

- a. Lodging charges should be billed to the employee's IEEE credit card or personal credit card. The original itemized hotel bill is required documentation for reimbursement of lodging charges. Credit card receipts alone are considered insufficient documentation.
- b. Detailed hotel expenses must be submitted to Accounts Payable with the approved T&E report. Charges for non-lodging services (telephone, meals, etc.) should be identified and listed separately on the T&E report. Charges that are personal in nature should be identified and deducted.
- c. Tips for hotel staff are reimbursable when confined to reasonable limits, as determined by the services required and received.

3. Hotel Cancellation

- a. **It is each individual's responsibility to cancel hotel reservations if there is a change in travel plans. The individual should personally cancel the reservation directly with the hotel.**
- b. **Individual will be held responsible and may not be reimbursed for "no-show" charges except in an unusual circumstance result in a cancellation penalty.**
- c. **Individual should note that cancellation deadlines are based on the local time of the property.**

4. Hotel Frequent Guest Programs

- a. Hotels have frequent guest programs that reward travelers with free accommodations in exchange for a given number of paid room nights at the hotel. Awards from such programs may be retained by the employee for personal use. However, participation in these programs should not influence hotel selection that would result in incremental cost.
- b. **Any membership fees associated with joining these programs are not reimbursable.**
- c. **Hotel Meeting Planner Rewards Points are not permitted to be taken for personal use. Meetings and Conference Management (MCM) has an official company program for acceptance of Meeting Rewards Points. Any employee booking an event on behalf of the IEEE must include the MCM Rewards Program number within their hotel contact for transfer of points into the official company program. The points collected/redeemed are documented by MCM. Points are utilized to offset IEEE business travel by staff.**

Rental Car

Car rentals should only be undertaken when alternative economic public transportation is unavailable or impractical. IEEE Business Automobile Liability Insurance (Collision/Comprehensive Liability) is primary on rented automobiles, and coverage purchased through the rental company is not necessary and will not be reimbursed.

Car rental should be used only when it provides overall time and price advantages. It is recommended that you not use car rentals where traffic rules are uncomfortable or where renters may be subjected to incarceration in case of an accident.

1. Making Car Rental Reservations

- a. It is recommended that car rental reservations be made through the corporate travel agency to ensure use of preferred supplier discounts.
- b. Individuals may book directly through one of the IEEE's preferred car rental programs as indicated on the IEEE Travel Program website (see chart on website) utilizing the corporate discount code provided.
- c. Car rentals should be charged to the IEEE credit card, however, personal credit card may be used. The car rental contract must be submitted with the expense report.
- d. Individuals are responsible for canceling rental car reservations and must contact the corporate travel agency or car rental company directly (wherever reservation was made initially). Individual should request and record the cancellation number in case of billing disputes.
- e. Rentals should be returned with a full tank of gas whenever possible. The agencies charge 50-200% more than pump price. In addition, some vendors now provide you with the option of buying the first tank of gas and returning the car with an empty tank. This is normally not cost effective and is discouraged.

2. Rental Car Categories

- a. When traveling alone, car rentals should be compact or mid-size vehicle.
- b. When traveling in groups, sharing of cars should be practiced to minimize costs.
- c. For multiple passengers of 4 or more, a full-size car may be rented.

3. Rental Car Insurance

IEEE's corporate Automobile Liability insurance policy is extended to include collision and liability coverage on a primary basis for automobiles rented for authorized IEEE business travel within the United States, Canada, and U.S. Territories. When renting automobiles, individuals are advised not to purchase the collision damage waiver/loss damage waiver (CDW/LDW) offered at time of rental. Some states may require proof of collision/liability insurance coverage. If that is the case, individuals are requested to contact the IEEE Insurance Department to obtain proof of insurance coverage (i.e. certificate of insurance).

The following limits and deductibles apply:

Limits: Liability \$1,000,000 / Collision and Comprehensive \$50,000

Deductibles: Comprehensive \$250 / Collision \$500.

For coverage outside the U.S., Canada, & U.S. Territories, please contact the IEEE Insurance Dept.

4. Accidents

All accidents involving rental cars should be reported to the rental agency and local authorities, as required, and a copy of the accident report and bill for repairs, if available, should be maintained. If the rental car is damaged, the rental agency should be instructed to submit a bill for repairs to the IEEE. The employee must notify the IEEE Insurance Department immediately in writing and include a detailed description of damage and injuries.

Other Transportation

1. Rail Travel

- a. Appropriate rail travel should be booked through IEEE's corporate travel agency whenever possible.
- b. Rail travel should be at the economy/coach rate. As with all travel related expenses, utilize reasonable and prudent judgment when making arrangements.

2. Personal Car Usage

- a. Individuals may utilize personal cars for business travel when other transportation is unavailable or uneconomical. The use of personal cars for business will be reimbursed at the current approved rate authorized by the U.S. Internal Revenue Service. This mileage allowance covers all automobile costs (e.g. gasoline, repairs, insurance, etc.).
- b. Tolls and parking will be reimbursed.
- c. Only one person in a private vehicle may make a claim for reimbursement.
- d. The total cost for use of personal car on a business trip is limited to economy airfare to the same destination.
- e. Reimbursement for use of a personal car must include the purpose of the trip, date and location, receipt for tolls and parking, and record mileage.
- f. Individuals will not be reimbursed for any repairs to their personal cars even if these costs result from business travel.
- g. IEEE Business Automobile Liability Insurance is in express of one's personal automobile Liability Insurance; Collision/Comprehensive coverage does not apply to one's own vehicle.

Ground Transportation

The IEEE Management Council mandated policy from their October 2006 meeting requires all staff residing in the State of NJ to utilize the IEEE's preferred suppliers for livery service due to NJ State Tax changes that now require tax be charged on livery companies. These vendors have been provided with the IEEE's tax exemption certifications and will not charge tax.

Sales tax should not be paid to the vendor, nor will the IEEE reimburse the sales tax on the individual's expense report.

1. Ground Transportation To and From Terminals

- a. Individuals traveling to the same location should share ground transportation to and from the airport whenever possible. The most economical mode of transportation should be used to and from airports, bus and rail terminals.
- b. Individuals should utilize buses, subways, taxis, hotel and airport shuttle services.
- c. Private car services should be used only when valid business reasons preclude the use of more economical modes of transportation.
- d. Individuals residing in the NY/NJ Metro area should utilize one of the IEEE's preferred sedan service providers (see chart on the IEEE Travel Program website for list of providers) for IEEE discounted fares.
- e. Detailed car receipts must be submitted to Accounts Payable with approved expense reports. Charges for tolls and tips, within reasonable limits, are reimbursable.
- f. Individuals traveling to the same location should share ground transportation to and from the airport whenever possible. The most economical mode of transportation should be used to and from airports, bus and rail terminals.

5. Taxis

- a. Necessary taxi or other ground transportation will be reimbursed.

Meals

1. Meal Expenses

- a. Individuals will be reimbursed for business meal expenses according to actual and reasonable cost and with original receipts. Reasonable food and beverage expense will be reimbursed, provided names of individuals and purpose of meeting are supplied and approved.
- b. For the purpose of this procedure individual daily meal and beverage expenses are limited to U.S.\$100. This is not to be interpreted as a per diem amount; receipts are required for expenditures over U.S.\$25. Expenses beyond these values require a written explanation on the traveler's expense report.
- c. Group meal/beverage expenses incurred in conjunction with a meeting or conference where room costs and morning/afternoon breaks are included may exceed this value but must not include extravagances.
- d. IEEE expects individuals to exercise good judgment and requires moderation in incurring all expenses.

2. Guidelines for Tips and Gratuities

- a. Tips included on meal receipts will be reimbursed. The total cost of meals plus tips should not exceed the daily maximum meal allowance. Prudent judgment should always be used when tipping.
- b. Tips should be no more than 20% of the bill.
- c. Please check local customs for tipping when traveling abroad. Some hotels and restaurants include a gratuity in the price, in which case a tip is not necessary unless the service has been exceptional.

Telephone and Incidental Expenses

1. Business Phone Calls

- a. The IEEE will pay for local and long distance business calls and reasonable phone calls home provided the calls are substantiated by a listing, hotel bill, telephone bill, or downloaded telephone credit card charged.
- b. When possible, individuals should avoid using hotel phones to avoid hotel surcharges and unreasonable per minute fees.
- c. Individuals are encouraged to use cellular phones when traveling. Individuals will be reimbursed for business calls made on cellular phones with appropriate documentation.

2. Laundry and Valet

- a. Reasonable and necessary laundry and valet charges will be reimbursed after travel of five or more consecutive days if original receipts are attached.

Documentation and Requirements

1. Requirements for Traveling Individuals

- a. Original receipts must be submitted for any single expenditure in excess of U.S. \$25.00. However, where the expenses are being shared with another organization and IEEE is requested to reimburse only a portion of the expenses, legible photocopies are acceptable.
- b. To be in compliance with IRS regulations, the following information must be included on all expense reports as support for all business meals and miscellaneous expenses:
 - i. Name of all attendees
 - ii. Exact amount and date of expense
 - iii. Purpose of trip/expense
- c. Failure to comply with IRS reporting requirements may result in the loss of expense deductibility to the IEEE.
- d. Travel related business expense reports, with accompanying receipts, should be submitted to authorized individuals with signing authority for the unit (a listing of such individuals shall be maintained in the IEEE Controller's office). In addition, the Major Boards shall establish written procedures for approval of travel related business expenses for committee expenses, regional activities, conferences, etc.

Non-Reimbursable Expenses

It is the policy of the IEEE to reimburse individuals for all reasonable expenses directly associated with traveling on behalf of the IEEE. Expenditures made by the traveling individual for personal entertainment or which are primarily personal in nature are the responsibility of the individual and will not be reimbursed by the IEEE. The following list is provided as a guide of non-reimbursable expenses and is not necessarily all inclusive:

- a. Movies, hotel room movies, pay television fees, sporting events, plays, magazines, books, court fees, green fees, etc.
- b. Personal cost incurred for personal at-home expenses such as child care, lawn or home maintenance fees, kennel fees, etc.
- c. Personal articles or personal care costs such as clothing, clothing rental, hair dryers, toiletries, medical prescriptions, medical service fees, barber and hairdresser fees, tobacco, candy/gum, etc.
- d. Personal credit card fees, or any other membership fees associated with credit card maintenance.
- e. Traffic/Parking Violations – Cost of traffic/parking tickets or other violations.
- f. Frequent Flyer Miles that are used for business travel.
- g. Spouse/Companion Travel expenses

Personal/Vacation Travel

1. Combining Personal with Business Travel

Personal vacation travel may be combined with business travel provided that there is no additional cost involved and with special approval from the manager.

2. Use of IEEE Suppliers for Personal Travel

IEEE preferred suppliers may be used for personal/vacation travel but must be paid for by the employee. Corporate insurance coverage will not apply when using IEEE preferred suppliers for personal/vacation travel.