

University Policy 1222: Travel

Category: Governance & Administration

Sub Category: Budget & Expenditures

Covered Individuals: Employees, Students, and Visitors

Responsible Executive: Vice President for Finance and Administrative Services

Policy Custodian: Controller's Office, Controller

Last Revised: 2025/11/07

Previous USU Policy Number: 515 & 5302

1222.1 PURPOSE AND SCOPE

Utah State University operates an Internal Revenue Service (IRS) Accountable Plan for University business-related travel expenses. When IRS criteria are met, travel expenses allowed under an Accountable Plan are considered to be non-taxable to the employee, whether reimbursed to the employee or [Guest](#), or paid directly to the vendor with University funds.

This policy determines when an actual expense is allowed or whether a per diem or mileage allowance may be used. The University reserves the right to set per diem or mileage allowances at or below the applicable current Federal rates. Rates will be reviewed annually. Travel expenses are to be allowed uniformly throughout the University.

The University is accountable for how public money is spent and expects that travel expenses will be scrutinized. Those who travel on behalf of the University hold a position of trust and authority, requiring the demonstration of integrity by judicious use of such funds.

It is the responsibility of the Department Administrator to determine when travel is authorized. It is the responsibility of the traveler to certify via electronic approval that all expenses are correct and incurred in performance of University-related business. Wherever possible, the University will establish controls to ensure that departments meet their fiduciary responsibilities related to University travel.

When University funds are not available for all expenses, an individual is not obligated to travel. However, if the individual chooses to travel, it is expected that the traveler will assume the remainder of the cost.

All University travel must be supported by a properly completed Travel Authorization (TA) form unless the only expenses are relating to the operation of University-owned vehicles, including departmental and Motor Pool vehicles. The TA form is available at <https://servicenow.usu.edu>.

1222.2 POLICY

2.1 Approved Rates for Reimbursement

2.1.1 Transportation

2.1.1.1 Private Automobile

The allowed rate for University business-related use of a private automobile will be determined utilizing Motor Pool data for the cost of operation adjusted for the cost of fuel. Rates will not be greater than the approved IRS rate. The current rates can be found at https://travel.usu.edu/travel_procedures.

2.1.1.2 Automobile at Airfare Rate

When traveling out-of-state, and the traveler elects to drive the traveler's own vehicle the entire trip (in lieu of using a commercial carrier), allowed expenses will be the lesser of:

The allowed mileage rate; or

The associated expenses of flying as allowed and documented by the department.

2.1.1.3 Rental Vehicles

Allowed expenses for rental vehicles will be based on actual receipts, with reductions for any personal use outside of the University travel period.

Travelers should use the car rental agencies that are under contract with the State of Utah (listed within Travel Procedures, https://travel.usu.edu/travel_procedures) when available. These contracts include insurance coverage for damage to the rental vehicle and liability coverage for thirdparty property damage and injuries. If non-contracted rental agencies are used, both the damage and liability insurance offered by the rental agency should be procured; otherwise, there is a \$10,000 deductible with State Risk that would be the responsibility of the department.

2.1.1.4 Commercial Aircraft

Allowable air transportation costs are limited to those fares less than first class, as supported by an itemized receipt.

2.1.1.5 Private Aircraft

The allowed rate will be ten cents higher than the private automobile rate per mile for one person and fifteen cents higher than the private automobile rate per mile for two or more persons.

2.1.2 Lodging

2.1.2.1 Domestic

Domestic lodging will typically be reimbursed at the standard room rate of a reasonably priced hotel, along with hotel parking, mandatory fees, and applicable taxes, with an itemized receipt. "Standard room rate" refers to the lowest published rate for a basic room (e.g., queen(s) or king bed). If the standard or best available rate for the required lodging averages more than \$450 per night, justification must be documented.

Justification Examples

- Conference Hotel Requirement: The conference-designated hotel
- Availability Limitations: No standard rooms are available due to local demand, events, or seasonal constraints.
- Safety and Security: A higher-priced hotel is necessary due to location safety concerns.
- Cost Efficiency: A higher nightly rate results in lower overall costs (e.g., reduced transportation, included meals, waived fees).

2.1.2.2 International

International lodging will be reimbursed at actual costs as supported by itemized receipts not to exceed the maximum allowable Federal lodging per diem rate available at the [US Department of State Office of](#)

Allowances. Per Federal guidelines, if reasonable lodging accommodations cannot be secured within the maximum lodging per diem allowed, the traveler may request reimbursement on an actual expense basis, not to exceed 300 percent of the maximum lodging per diem allowance. Approval of actual expenses in excess of the maximum lodging per diem allowed should usually happen in advance of travel and at the discretion of the Department Head.

2.1.2.3 Airbnb, VRBO or other Alternative Lodging

Travelers may use services such as Airbnb or VRBO, but it is important to note that the University is not the contracting party for any agreements (electronic or otherwise). Instead, the agreement will be between the service and the individual, since it is the individual choosing this method of service, and the individual is responsible for any and all liability associated with the use of such services.

Hotels and other commercial properties offer insurance that covers their guests in case of injury or property loss. The type of properties offered via Airbnb and similar services varies widely in the type of coverage available for guests. Because of this, we do not recommend their use for university business. However, if you choose to utilize these services, please be aware that you are accepting personal responsibility for any incidents that may occur during your stay.

Travelers may elect to stay with friends, relatives, or other alternative lodging options, such as campgrounds, rather than staying in a traditional motel or hotel. With an authorized TA and proof of staying overnight away from home, the traveler will be reimbursed as follows: \$25 per night with no receipts required; or Actual cost with an itemized receipt from a facility such as a campground or trailer park.

2.1.3 Meals

2.1.3.1 Travel Requiring an Overnight Stay – Either actual costs or per diem must be used for the entire trip.

2.1.3.1.1 Actual Costs (applicable to both domestic and international travel)

Expenses for meals based on actual costs are allowed but must be supported by itemized receipts.

2.1.3.1.2 Per Diem

2.1.3.1.3 Domestic Travel

Travelers may be allowed a per diem for any given trip.

The current per diem rate can be found at https://travel.usu.edu/travel_procedures.

2.1.3.1.4 International Travel

Travelers may be allowed a per diem for any given trip. The per diem rates applicable are the meals and incidental expense (M&IE) rates outlined in the Federal Travel Regulations. These rates can be accessed through the Department of State website at http://aoprals.state.gov/web920/per_diem.asp.

2.1.3.1.5 Partial-Day Travel

The per diem rate of the first and last day of any travel requiring more than a single day will be allowed at 75% of the full per diem rate.

2.1.3.1.6 Multiple Destination Points

The per diem rate will be based on the destination point. When there is more than one destination point, the per diem could be different for any given travel itinerary. For example, travel might include a conference in Washington, D.C., and then a departure to London, England. The initial per diem rate would be based on the rate effective for Washington, D.C. Upon departure from Washington, D.C., the per diem rate would be the rate effective for London, England.

2.1.3.1.7 Adjustment for Meals Provided

The per diem will be adjusted for any meals provided by the conference or event, included in the cost of lodging, or provided as part of a [Group Travel Meal](#) or [Business Meal](#). Since per diem rates vary, the adjustment for meals provided will be a percentage of the total per diem allowed: 25% for breakfast, 30% for lunch, and 45% for dinner.

2.1.3.2 Travel Not Requiring an Overnight Stay

For single-day travel where the individual is in travel status for more than 12 hours but is not required to stay overnight, the allowed meal expenses will be at the actual cost as supported by an itemized receipt or 75% of the per diem rate, and will be reported as taxable income in accordance with Internal Revenue Service regulations.

2.1.4 Parking Fees

Parking at airports or off-site parking vendors will be allowed at the economy parking rate of the departure airport with an itemized receipt.

All other Parking Fees

All other parking fees will be allowed with an itemized receipt.

Fees that will not be reimbursed include:

- valet parking for convenience when self-parking is available;
- car detailing or washing services;
- parking tickets or traffic violations; or
- vehicle maintenance or repairs;

2.1.5 Other Out-of-Pocket Expenses

2.1.5.1 Taxi, WIFI, etc.

All other University business-related expenditures are allowed at actual cost. Individual transactions of \$15.00 or more must be supported by an itemized receipt.

2.1.5.2 ATM Fees

ATM fees charged to obtain a cash advance related to the travel will be allowed.

2.1.6 Family Companion Travel

For those occasions when it is determined that family/companion travel is essential or beneficial to the University for the accomplishment of a bona fide business purpose, University funds may be used for the family/companion travel expenses with approval by the appropriate Dean or Vice President.

2.1.6.1 Essential Family/Companion Travel

If the family/companion travel is determined to be essential to the University for the accomplishment of a bona fide business purpose (not just beneficial), the allowed travel expenses will be non-taxable to the employee.

2.1.6.2 Beneficial Family/Companion Travel

If the family/companion travel is determined to be beneficial to the University for the accomplishment of a bona fide business purpose (not essential), the allowed travel expenses will be taxable to the employee, and withholding taxes will be deducted from the next available payroll.

1222.3 RESPONSIBILITIES

3.1 Controller's Office

The Controller's Office is responsible for monitoring and updating this policy.

3.2 University Departments

Departments are responsible for adhering to this accountable plan.

1222.4 RELATED USU POLICIES

- [Policy 1223: Meals and Entertainment](#)
- [Policy 1221: Procurement](#)
- [Policy 5303: International Travel](#)

1222.5 DEFINITIONS

- **Business Meal.** A meal when one or more employees attend a meal with clients, customers, etc., whether the meal is paid for by the employee or the non-employee.
- **Group Meal.** A meal where two or more employees eat together while on University business-related travel, and one employee pays for the entire cost of the meals of all employees in attendance.
- **Guest.** A guest is a non-employee traveling for University business, such as a job interview, a guest lecturer, etc.
- **Per Diem Adjustment for Group Travel Meals or Business Meals.** The per diem for meals will be adjusted for all employees in attendance at the group travel meal or Business Meal, including any employee who paid for the meal.

Information below is not included as part of the contents of the official policy. It is provided only as a convenience for readers/users and may be changed at any time by persons authorized by the president.

RESOURCES

Procedures

- [Travel Procedures](#)

Guidance

- [Internal Revenue Service Publication 463: Travel, Gift, and Car Expenses](#)
- [Internal Revenue Service Publication 5137, Fringe Benefit Guide](#)

Related Forms and Tools

- [Foreign Per Diem Rates](#)
- [Private Automobile Reimbursement Rate](#)
- [Travel Authorization Form](#)

Contacts

[Controller's Office](#)

POLICY HISTORY

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