



EMPLOYEE TRAVEL AND OTHER BUSINESS EXPENSE REIMBURSEMENT POLICY

Type: Employee

Category: Business Office

Administrator: Vice President of Finance and Administration

Manager: Kari Brown

Purpose

Travel plays a vital role in advancing Viterbo University's mission and future success by enabling faculty and staff to engage with peers, build partnerships, recruit students, secure resources for the institution, and strengthen alumni engagement. These activities help expand the University's reach, enhance its reputation, and foster relationships that support its long-term goals. This policy is designed to make University travel as safe, efficient, and convenient as possible for employees, while also ensuring careful stewardship of institutional resources. By balancing support for essential travel with cost-effective practices, we aim to create a system that allows employees to focus on their work while traveling and maximize the value of every trip. This policy and corresponding procedures establish the framework for managing travel and expense reimbursements ensuring all expenses are reasonable, necessary, and compliant with university policy and external regulations. The policy and procedures are intended to cover the most common travel-related situations; where unusual circumstances arise, the spirit of this policy, along with ethical behavior and good judgment, should prevail.

Scope

This policy applies to Viterbo University employees.

Definitions

Business Purpose: A statement of purpose that supports or advances the goals, objectives, and mission of the University.

IRS Accountable Plan: An expense reimbursement system that allows employers to reimburse employees for business-related expenses on a tax-free basis. For reimbursements to be non-taxable and exempt from employment taxes, the plan must meet criteria set by the Internal Revenue Service (IRS).

U.S. General Services Administration (GSA): The agency that establishes rates for federal employees traveling on official business.

Per diem: A fixed daily allowance, which varies by location, paid to an individual for business expenses incurred when traveling for university business. Viterbo provides a per diem allowance for meals and incidental expenses (M&IE) based on rates established by the GSA. *M&IE per diem allowance does not apply to hospitality, business meals, or fund-raising activities.*

Business Meal: A meal with a substantiated business purpose, directly associated with conducting University business. Business meals must be substantiated with detailed receipts, list of attendees and a brief description of business discussed. Payment with a University credit card is allowable for business meals.



Allowable Expense: An expense that is necessary, reasonable, and appropriate for the benefit of university business, and is approved by the policy.

Non-Reimbursable Expenses: Expenses that are not allowable for reimbursement, such as alcohol, personal leisure activities, personal travel, or unauthorized upgrades. See "Expenses Not Allowed" section.

Travel Advance: Funds provided to an employee prior to a business trip to cover anticipated business expenses.

Documentation Requirements: The specific receipts and other forms of proof needed to substantiate an expense report.

Expense Report: The document/form used by employees to submit and request reimbursement for their business expenses.

Receipt: Legible, itemized, original merchant receipt or invoice issued by the supplier or service provider to document and substantiate the business transaction. The receipt must include name of merchant, date of transaction, itemized amounts and total transaction amount.

Policy

The University's Travel and Expense Policy is the responsibility of the Business Office. Travelers are expected to use good fiscal judgement while traveling on behalf of the University. University supervisors and the Business Office share a joint responsibility for stewarding University resources while supporting the work that travel away from the University enables. Supervisors are expected to thoughtfully evaluate and approve travel to ensure that these resources are spent wisely and in alignment with institutional priorities. This partnership is essential to balancing fiscal responsibility with the need for faculty and staff to travel in support of the University's goals.

This policy applies to all Viterbo University employees. This policy does not apply to athletics team travel or other student travel.

University travel policies are designed to ensure:

- *Compliance with [IRS accountable plan](#) requirements.*
- *University sponsored travel* and related activities are appropriately planned, approved, purchased and paid in accordance with the policy.
- Protection of the University's reputation and not-for-profit status by avoiding excessive or inappropriate spending.
- Budget or funding is available prior to incurring expenses.
- Safety and productivity of those traveling on university business.
- Fair and equitable compensation for all who travel on university business. Travelers neither personally gain nor lose funds as a result of university business travel.

For travel expenses funded by sponsored programs (e.g. grants or contracts), the terms of the applicable grant or contract will take precedence only if they are more restrictive than University travel policies. Otherwise, University travel policies apply.

For travel reimbursements and payments to be considered non-taxable income, the University's travel policies must comply with the Internal Revenue Service ([IRS Accountable Plan Rules](#), [IRS Publication 463](#)) states that ordinary and necessary business-related expenses are not considered taxable compensation when made under an accountable plan. Ordinary is defined as "common in your field of trade, business or profession"; and necessary as "helpful and appropriate for your business".



These regulations require that the University maintains a policy under which employees must account for all advances, allowances, and other reimbursements of expenses. To be considered an "Accountable Plan," all business expenses must meet the following conditions:

- Reimbursements and advances provided to travelers under the plan must be for university business related expenses only. Sufficient information is required to establish the business purpose of the travel, entertainment, or other expenditure
- Substantiation of expenses with original, detailed receipts including the amount, date and place of each expense, with the exception of meal expenses, which do not require submission of a receipt
- Advance payments must be reconciled and excess funds returned within 45 days of the end of the business trip

Viterbo employees shall be reimbursed for reasonable and necessary travel and meeting expenses, within applicable University reimbursement rates, incurred while on official authorized University business. All travel should be planned with the principles of fiscal austerity, employee productivity, and energy conservation in mind. Group travel should pool transportation and lodging expenses where applicable and possible.

Travel reimbursements are limited to activities or events relating to the employee's job duties, professional development, and/or to the promotion of the University. Expenses incurred for business travel and other business expenses are reimbursable when properly documented, approved, and in compliance with university policy and IRS regulations. Employees are eligible for reimbursement up to 45 days from the date the expense was incurred. All claims for the fiscal year (ending June 30) are due to the Business Office no later than July 15.

No portion of a reimbursement claim shall have been provided free of charge or previously reimbursed by the University or reimbursed by another person or organization.

Traveler should not pay for or request reimbursement for expenses incurred by another traveler, including meals. All travelers are responsible for their own expenses and for submitting their own reimbursement request.

Responsibility for compliance with this policy and for the accuracy and completeness of the *Travel Expense Form* resides jointly with the employee and their supervisor. The Business Office will perform a final audit to ensure compliance with this policy and to ensure requested reimbursements are allowable and within the limits established by the policy.



Travel Reimbursement Procedures

Travelers must identify appropriate budget dollars prior to scheduling business travel by working with the budget manager for the funds identified.

International Travel

All travel to destinations outside the United States shall be approved by the Diversity, Equity and Inclusion Office and the employee's supervisor.

Travel Days Eligible for Reimbursement

One travel day is allowed prior to the start of a conference/event, and one travel day is allowed after the event, unless the conference ends early enough for the employee to reach home at a reasonable hour.

Adding Personal Travel to Your Business Trip

In situations where business travel is combined with personal travel, reimbursement for meals and other travel expenses will be limited to expenses incurred on days of official business. Travel days and expenses should be calculated as if the personal travel did not exist. The University should not incur any increase in cost for travel which combines University Business Travel with Personal Travel. Please be sure to only request reimbursement for your Business Travel expenses on the Expense Report.

When booking airfare or other transportation when personal travel is involved, a cost comparison must be included documenting the cost of transportation as if you were just traveling for business and the cost for the extended travel.

- Obtain a quote from the travel provider for your trip as if you were simply traveling for your business dates/destinations of travel. This documentation will need to be maintained and included with your Expense Report
- Obtain the cost from the same travel provider for your desired itinerary including personal travel days
- Due to airfare pricing and availability fluctuation, accurate cost comparisons must be done **at the time of booking** to be valid
- Reimbursement will be allowed for the lesser of the quotes

Mode Of Payment

Employees are encouraged to use a university credit card, when possible, for travel arrangements and other business expenses with the exception of meals, which must be paid out of pocket and included on a travel expense report after the conclusion of the trip. Employees should work with their budget manager to obtain approval for a university credit card. All expenses charged to a university credit card must be approved by the budget manager.

If expenses charged to the University credit card exceed the maximum allowances, the employee is required to reimburse Viterbo for the amount exceeding the allowance. Payment must be made to the Business Office via personal check, cash or personal credit card.



If a traveler does not have a university credit card, payment with personal funds is allowable. Reimbursement for expenses paid by personal funds will be issued for allowable expenses with a properly submitted expense report.

Mode Of Transportation

Reasonable transportation expenses incurred on necessary authorized trips away from the employee's permanent work site are reimbursable regardless of the type of transportation used. If an individual, for personal convenience, does not use the most direct, time efficient route and incurs additional expense(s), such additional expense(s) must be considered personal with reimbursement limited accordingly. Multiple employees planning travel to the same destination are encouraged to coordinate transportation arrangements. Use of public transportation is encouraged when feasible and economical.

Airfare – Viterbo allows for reimbursement of economy class airfare; any upgrades must be funded by the employee. Viterbo has an arrangement with Travel Leaders Travel Agency that provides benefits related to cancelations and modifications as well as coordination assistance. While utilization of Travel Leaders is recommended, it is not required. Those interested in utilizing Travel Leaders should contact the Business Office to obtain a PO number prior to contacting Travel Leaders. Once a PO number is obtained, call 800-657-4528 or 791-8375 to reserve flights.

A detailed receipt including the following information: the date(s) of travel, traveler's name, itinerary, airfare class purchased, and amount paid is required for all airfare reimbursements or as documentation with your university credit card transaction.

Basic travel insurance is allowable for air transportation for business travel.

Public Transportation (Taxi, Shuttle, Bus, Rail, Subway or Ride Share) – Expenses for public transportation are reimbursable with a valid receipt. Expenses are allowable for travel between business locations, lodging, and the airport. Tips up to 20% of the fare are allowed. Use of courtesy transportation is encouraged when available.

Vehicle Usage-- The preferred priority of vehicle selection should first be the use of a Viterbo fleet vehicle and if not available, then a rental car, and lastly a personal vehicle.

- ***Fleet vehicle*** – When possible, fleet vehicles should be utilized for business travel. Fleet vehicles will be billed to the department at a rate of \$.30/mile less than the federal reimbursement rate.

Drivers and passengers traveling on university business and/or utilizing university funds for business travel are required to comply with applicable traffic laws and regulations. All traffic citations, parking tickets, and other violations will be the responsibility of the individual traveler.

Viterbo University maintains a limited number of fleet vehicles. Policies for vehicle reservation and use can be found at: <http://www.viterbo.edu/physical-plant/fleet-vehicle-policy>



1. Personal use of fleet vehicles is prohibited
 2. Only Viterbo employees with a valid driver's license are permitted to operate a Viterbo University vehicle
 3. Operation of a Viterbo University fleet vehicle without authorization may result in disciplinary action and those involved may be liable for the damages and injuries resulting from any accident
- **Vehicle Rental**-Viterbo has established business accounts with Enterprise/National Rental-A-Car (608-785-7400).
 - The agreement allows Viterbo employees to receive a discount on car rental rates. This discount is available for business or personal use. Please make sure you identify the type of rental at the time of booking. Rental for personal use must be paid with personal funds.
 - To obtain a discount, provide Enterprise with Viterbo's account number, XZ44G76, at the time of making the car rental reservation. Here is a link to the current rental rates. It is the traveler's responsibility to ensure the correct rate is charged.
 - If you are renting for business purposes, please inform Enterprise that the vehicle will be for business use and **do not** elect to take the optional rental insurance.
 - Viterbo's account with Enterprise is tax exempt (when renting for business purposes), please make sure that taxes are not included on the rental agreement. Business rental must either be paid with a university credit card or direct billed to the University using Viterbo's billing number 17210371.
 - The rental or use of a 15-passenger van poses a safety risk and is prohibited.
 - **Personal vehicle** – Employees using personal vehicles for university business must possess a valid driver's license and carry personal auto insurance. Employees who use personal vehicles for university business should be aware that their personal auto liability insurance will be the primary coverage for injuries and/or property damage to third parties and passengers resulting from any accident while on university business. Employees should weigh this consideration before making the decision to transport students or other passengers in their personal vehicles while on university business.

Business mileage for use of your personal vehicle will be reimbursed at a rate of \$.20/mile less than the federal reimbursement rate.

Mileage reimbursement is limited to activities or events relating to the employee's job duties, professional development, and/or to the promotion of the University. In accordance with IRS regulations, business mileage related to use of your personal vehicle will be reimbursed for the lessor of the mileage from either the employee's home or from the University.



Mileage will be reimbursed by Viterbo when the request meets one of the following:

1. Getting from one workplace to another in the course of your business
2. Visiting existing or prospective clients, donors, or students
3. Going to a business meeting away from your regular workplace
4. Getting from your home to a temporary workplace when you have one or more regular places of work

Commuting mileage (mileage between your home and regular place of work) is generally not an allowable expense. In certain cases, such as hard-to-fill adjunct courses located off site, commuting mileage may be paid with advanced approval by a dean. This will be paid at the IRS rate and will be considered taxable income to the employee per IRS guidelines.

Meal Expenses

Employees are eligible for reimbursement of meals and incidental expenses (M&IE) incurred during official business travel that includes an overnight stay. The reimbursement is subject to the maximum per diem rates established by the federal government's General Services Administration (GSA) for the specific destination city. A per diem allowance is a daily stipend intended to cover expenses incurred by employees during business travel. Per-dem rates include meals, tips, delivery fee and room service fee and incidentals, such as fees given to porters, baggage carriers, bellhops, housekeepers, stewards and similar service providers. **Receipts are not required for individual meal expense reimbursements under the per diem plan.**

Employees must adjust the standard meal allowance for the **first and last day of** a business trip, to reflect the portion of the day spent in travel status. Use the following schedule to determine meals that are eligible for reimbursement. Meals that are not eligible for reimbursement must be deducted on the travel expense report based on the GSA rates for the corresponding meal.

Meal	Eligibility Criteria
Breakfast	Depart before 6:00 a.m.
Lunch	Traveling between 11:00 a.m. – 1:00 p.m.
Dinner	Traveling after 6:00pm

Examples:

1. **Departure Day:**
Employee departs at **10:00 a.m.** and arrives at destination at **6:00 p.m.**
 - o Eligible for **Lunch** and **Dinner**
2. **Return Day:**
Employee departs at **8:00 a.m.** and arrives home at **2:00 p.m.**
 - o Eligible for **Breakfast** and **Lunch**



If a meal is provided as part of a sponsored training session, conference, or meeting, the employee must deduct the amount for that meal(s) from their per diem allowance for that day. For example, if breakfast is provided by the conference, you must subtract the GSA rate for breakfast from your daily allowance for that day.

If a meal is provided by a conference as part of the registration fee and an employee elects to purchase a meal independent of the conference, such meals will be considered a personal expense and will not be reimbursed, unless extenuating circumstances require an alternate meal (such as a dietary restriction). In the event an employee travels to multiple cities and states during the same day of travel, the meal allowance for that day will be based upon the city where the employee spends the night.

Travel that extends beyond an employee's regular workday, but does not include a scheduled overnight stay, is eligible for a taxable meal allowance for the portion of the day that the employee is in travel status according to the following schedule. The eligible meal(s) is/are allowable at the GSA rate for the corresponding eligible meal. Per IRS regulation, this will be considered taxable income and added to the employee's W2 as taxable wages.

Meal	Eligibility Criteria
Breakfast	Depart before 6:00 a.m.
Lunch	Traveling between 11:00 a.m. – 1:00 p.m.
Dinner	Traveling after 6:00pm

Examples

1. Employee departs at **10:00 a.m.** and arrives home at **8:00 p.m.**
 - o Eligible for **Lunch** and **Dinner**
2. Employee departs at **5:30 a.m.** and arrives home at **5:00 p.m.**
 - o Eligible for **Breakfast** and **Lunch**

The purchasing card is not allowed to be used for individual meal expenses that are reimbursed using a per diem system. All meal expenses must be paid out of pocket by the individual traveler and then submitted on an expense report for reimbursement. Each individual traveler is required to purchase their own meals and submit their own reimbursement. Reimbursement will not be allowed for meals and incidental expenses incurred on behalf of another individual.

Travel Cash Advance

A travel cash advance may be requested for the following purposes:

- For individual meal expenses for official business travel
- For other travel expenses when the traveler does not have a university credit card and/or other forms of payment are not an option
- For meal and incidental expenses for student group travel when a university credit card is not available



- If you have a university credit card, funds may not be requested for items that can be expensed using the credit card (hotel, transportation, conference registration, parking, etc.)

The following apply if a cash advance is requested:

- Complete the Travel Cash Advance Agreement/Request form and submit it to the Business Office.
- The request must be submitted at least 2 weeks in advance of the travel event.
- Payment will be issued to the traveler no more than one week in advance of the trip.
- Cash advances may not exceed 100% of the anticipated trip expenses.
- Request must include a detailed breakdown of funds requested.
- Itemized receipts are required for substantiation of all expenses except meals.
- Cash advances must be settled within 30 days after the conclusion of the trip by submitting an expense report that accounts for use of the funds. Activity related to cash advances that occur near the end of the fiscal year should be reconciled in accordance with the year-end accounting calendar to ensure reporting in the correct accounting period.
- If advance funds exceed actual expenses, the balance must be returned to the Business Office within 30 days of the conclusion of the trip. Cash, check or credit card are acceptable methods for payment of excess funds.
- Failure to settle outstanding cash advances will result in the balance being treated as tax reportable income to the recipient.
- Prior cash advances must be settled before an individual is eligible for a new advance.

Business Meals/Entertainment for Advancement/Fundraising

Meals and functions are considered entertainment if they are intended to provide hospitality to non-University employees which, although partially social in nature, are deemed necessary and customary in furthering the University's business interests. The University may pay or reimburse expenditures relating to entertainment when the purpose is:

1. Fundraising
2. Promotion of the University
3. Entertainment for guests of the University by designated University officials
 - a. For purposes of this policy, "designated University officials" includes President, vice presidents, advancement officers, senior administrators and other employees who have been specifically asked to serve in a host capacity
4. Cultivating a donor/prospect or engaging alumni

Examples of allowable entertainment expenditures include food, beverages, admission charges, flowers, and other miscellaneous expenses. These expenses must be reasonable, prudent, appropriate to the occasion, and consistent with the University's mission.



Documentation required by the IRS for business meals and entertainment expenses includes:

- List of attendees and their connection to Viterbo
- Date, time and place where the meal/event took place
- Detailed/itemized receipt including merchant, date and amount of the expense
- Specific business purpose. For example, simply indicating “lunch” is not enough information to justify business purpose, however “lunch with a donor” is acceptable.

Lodging

Employees may be reimbursed for accommodations at the single room rate while conducting University business. Lodging accommodations are expected to be the least costly option with a reasonable level of safety, comfort, efficiency and convenience for the traveler. The GSA rate should be used as a guide and lodging rates should be as close to the GSA rate as possible.

Many hotels offer conference, corporate, educational, or non-profit rates which should be utilized whenever possible. Please ask if discounts are available at the time of booking your lodging.

- An employee may stay at the conference site, even if it is not the least expensive option, on the basis that it enables the employee to gain professional benefits due to interaction with other attendees. In such situations, documentation corroborating that the site selected is the conference hotel is required.

Itemized hotel receipts, in paper or electronic form, are required for documentation for hotel accommodation reimbursement.

Expenses for lodging at homes of relatives or friends are not reimbursable.

Since the University is exempt from sales tax in Wisconsin, employees must provide hotels with a [Certificate of Exempt Status](#) to avoid Wisconsin sales tax. Depending on the city, local or special taxes may still apply. Viterbo's exempt status for hotel/lodging tax only applies in Wisconsin, not in other states.

Travel Expense Report Guidelines

Business travel related to conference or meeting travel expenses may be reported using the [Conference/Meeting Travel Expense Report](#) located on the Business Office SharePoint site.

When you have completed the trip:

1. Complete the expense report form.
2. Attach the required receipts.
3. Attach conference or meeting agenda/brochure which includes dates of event, lodging accommodations, if applicable, and any meals included with the registration fee.
4. Submit the form to the budget manager for approval of requested reimbursement.



Other Business Expenses

While most Viterbo University purchasing should be done via a purchase order, VU credit card, or through one of our established direct billed relationships (Amazon, Staples, etc.), from time to time, circumstances may require faculty and staff to make business purchases with their own funds. Common expense categories, and related documentation and approval requirements, are described below. This does not cover every circumstance, but for the most part any business expense must be documented with a clear and precise business purpose for the purchase and supported by a physical receipt including a description of the items purchased, the date of the purchase and the total amount of the purchase. Viterbo is a tax-exempt organization; therefore, sales tax will not be reimbursed.

Business Meals

Business meeting meal and entertainment expenses are considered allowable primarily for infrequently occurring functions with an explicit business purpose where a 3rd party (non-Viterbo employee) is involved and the activity is to support the business and educational mission of the University. Meal and entertainment expenses are allowed to be reimbursed for the actual cost as long as the expenses are reasonable. Business meals require submission of receipt(s) for the expenses along with proper documentation.

Funds that can be used for discretionary purposes and other non-appropriated university funds may be used for business meals. Recruitment of faculty/staff is an example of a business meal. In this case, the candidate being interviewed must participate.

As a general guideline, university funds, regardless of their source, should not be used to pay for business meals if the only persons involved in these meals are university employees.

Exceptions to this guideline apply to meals provided as part of a working lunch (there must be a written agenda, and the meal must be served during normal mealtimes) or an awards ceremony recognizing an employee or employees for a specific achievement.

Documentation required by the IRS for business meals and entertainment expenses includes:

- List of attendees and their connection to Viterbo
- Date, time and place where the meal/event took place
- Detailed/itemized receipt including merchant, date and amount of the expense
- Specific business purpose. For example, simply indicating "lunch" is not enough information to justify business purpose, however "lunch with a donor" is acceptable

Retreat/Team Building Events

It is recognized that occasionally there is a need to hold employee/team building retreats or celebrations for extraordinary accomplishments. Every effort should be made to hold retreats on campus or at a location that does not add cost. When hosting a retreat, employees should be



sensitive to the limited budgets and keep the costs to a minimum. Retreats/team building should be limited to once-a-year maximum. Meals should only be provided if integral to the business meeting. These expenses should be approved by a dean or VP prior to scheduling.

Retirement Receptions

It is understood that the university will cover the cost of one retirement celebration per employee. This may be at the university, department, or school level-whichever is preferred by the employee. No additional funds will be provided for multiple celebrations.

Alcohol

Expenditures for alcoholic beverages should be strictly limited and must have the approval of the President. The primary purpose of an expenditure must be for the benefit of the university and, therefore, not for the direct benefit of an employee.

Life Event Gifts for Employees

Gifts of tangible personal property, such as flowers, are allowable for bereavements (spouse, parents, or children) or an extended or serious illness of the employee when approved by the appropriate vice president or dean. Efforts should be made to make sure there is only one flower/plant sent per event by the university. Generally, the gifts selected (including delivery) should not exceed \$75.

Membership dues

Membership to professional organizations or associations is allowable when the membership provides a benefit to the University, not strictly to the individual. Institutional or organizational memberships should be considered over individual memberships, unless the cost of an individual membership is substantially less. Individual memberships should have a clear benefit to the University, for example, reduction in fees for conferences which employees normally attend or receipt of free publications used in departmental operations.

A reimbursement request for a membership must clearly state the benefit to the University and provide a business purpose.

Supplies

Supplies should be purchased using either a VU credit card, Viterbo's Staples account or Viterbo's Amazon account. When supplies must be purchased out of pocket by staff or students, a check request must be submitted along with a detailed receipt showing description of items purchased, date of purchase, total amount of purchase. The check request must provide a clear business purpose. "Supplies" is not a legitimate business purpose, nor do you need to list every item purchased—the receipt will show the items purchased. Instead provide a statement indicating the business purpose for the supplies/purchase (what were the items used for).



University Work Uniforms/Apparel

Certain positions, such as admission/recruiting staff, physical plant, or security, may require that a uniform or specific apparel be worn. If a position requires a uniform, the employee will be notified by their supervisor and the uniform/apparel will be furnished by the University, therefore uniforms/apparel are not a reimbursable expense.

Expenses Not Allowed

Expenses not reimbursable include, but are not limited to the following:

- Gifts, except as set forth in Life Event Gifts to Employees section above
- Personal entertainment-Entertainment expenses are only allowed when there is an explicit business purpose
- Insurance on rental cars – Use Viterbo’s Enterprise Corporate Account, which exempts additional coverage and collision. Account numbers are available from the Business Office
- Gasoline expense if mileage reimbursement is provided
- Cost beyond coach/economy-class for air, train, or bus
- Dry cleaning or laundry service
- Costs for meals, travel, or lodging for spouses or other personal guests

Verification Of Expenses

Except where noted, itemized receipts are required for all reimbursements.

The budget manager shall review and approve all travel and other business expense reimbursement requests for employees to ensure compliance with university policies and procedures. The Business Office will provide oversight review and approval of all travel reimbursement requests.

Submission Period

Employees are eligible for reimbursement up to 45 days from the date the expense was incurred. All claims for the fiscal year (ending June 30) are due to the Business Office no later than July 15.

Related Resources

- Internal Revenue Service ([IRS Accountable Plan Rules](#), [IRS Publication 463](#))
- Policies for vehicle reservation and use can be found at: <http://www.viterbo.edu/physical-plant/fleet-vehicle-policy>
- General Services Administration (GSA) <https://www.gsa.gov/Conference/Meeting Travel Expense Report>