

**MERCER**  
UNIVERSITY  

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**UNIVERSITY POLICIES**

**Title:** Travel Reimbursement Policy  
**Effective Date:** April 30, 2026  
**Issuing Authority:** Senior Vice President for Administration and Finance  
**Policy Contact:** Director of Accounts Payable and Fixed Assets  
478-301-2644

### **Purpose**

Mercer University pays for necessary and reasonable expenses incurred for properly authorized University travel. Travel reimbursement is limited to the individual traveling for University business and not for those accompanying that individual. The purpose of this policy is to ensure that all employees follow the accountable plan, based on the IRS ruling (Revenue Rule 2006-2056).

### **Scope**

This policy applies to all employees at Mercer University.

### **Exclusions**

None

### **Policy Statement**

Based on the requirements of IRS ruling (Revenue Ruling 2006-56), Accounts Payable must ensure that Mercer University employees follow the accountable plan, which requires the following:

- There must be a business connection, and the expense is reasonable.
- There must be an adequate accounting for the expense within a reasonable period of time.
- All excess reimbursements must be repaid in a reasonable time.

Individuals authorized to approve business expenditures of others will be responsible for administering the travel procedures and the following:

- Attest that the business purpose of the expense is valid and directly related to University business.
- Request further documentation or explanation of the expenses that appear to be excessive or unusual.
- Submit completed and approved documentation to Accounts Payable / Purchasing on a timely basis.

- Be responsible for determining the appropriateness of the expenditures where individuals seek reimbursement or charge the University Purchasing Card.

### **Traveler Responsibility**

- University employees must have authorization from their supervisor before scheduling a business trip. Additionally travel connected to a grant or contract, must be authorized by the funding agency in the proposed budget.
- An employee must be in travel status before seeking reimbursement for lodging and/or meals.
- Travel status is considered 45 miles or greater from the assigned work location.
- Individuals traveling on behalf of the University should exercise good judgment when incurring travel expenses.
- Travelers are responsible for ensuring that incurred expenses comply with all applicable policies and authorizations and are supported with valid receipts and other documentation as required.
- The traveler's signature on the Travel Reimbursement Form affirms that these responsibilities have been met.
- Mercer does not reimburse expenses for spousal/dependent travel.
- A traveler who receives a fee, honorarium, or expense reimbursement from other organizations must deduct this amount from the total travel cost to determine the amount to be reimbursed by the University.
- If the employee chooses to use a travel booking site where sales tax is charged regardless of the state, the employee is responsible for documenting that the use of the travel site is the most cost-effective method if sales tax is charged in the states the University is sales tax exempt in Georgia, Florida, and Tennessee.

### **Documentation**

The traveler is responsible for maintaining complete and accurate records and submitting receipts and/or other documentation for expenses incurred as listed below.

- Original detailed receipts.
- No sales tax has been paid (if applicable). Mercer University is exempt from sales tax purchases in the State of Georgia, Florida, and Tennessee. For specific questions regarding the payment of sales tax, please contact the Director of Purchasing or Director of Accounts Payable and Fixed Assets. If the employee chooses to use a travel booking site and sales tax is charged, the employee is responsible for documenting the use of the travel site with sales tax is the most cost-effective method versus booking directly with hotel less sales tax.
- The account charged has available funding/budget (This can vary based on expected funding for donor accounts).
- The purchase was an allowable expense by University policies.
- The reimbursement form (Travel/Request for Payment/Travel Advance) is approved by the appropriate person. This approval provides assurance that there is a business

connection, and the expense was required.

- The Travel form has proper documentation for mileage and other reimbursement in accordance with IRS guidelines for accountable plans.

In the case where an original receipt is lost or destroyed, the employee must make an effort to obtain a duplicate receipt. If the employee is unable to obtain a duplicate receipt, the employee must submit the completed Lost or Stolen Receipt Affidavit Form.

The conference agenda or schedule must be submitted with the documentation compiled for Accounts Payable or the Purchasing Card reconciliation. The conference agenda is needed to support the business purpose. The entire conference agenda does not need to be attached. The parts of the agenda needed reimbursement is the documentation that contain

- the location of conference;
- dates of conference (travel days are allowed, but travel time outside of conference dates is not allowed); and
- if applicable, the traveler's role such as speaking or administrative duties to support the conference.

### **Transportation**

Travelers should use the most economical mode of available transportation during University-approved trips. The University will reimburse the traveler at the IRS approved mileage rate for use of a personal automobile. The University has a preferred pricing agreement with Enterprise Rental. To take advantage of preferred pricing and maximize the cost savings, travelers are encouraged to make rental car arrangements with the preferred pricing vendor, Enterprise. The traveler should make airfare arrangements at least three weeks prior to travel to obtain the lowest fare possible. Mercer Engineering Research Center has a separate travel reimbursement policy.

Air travel will be reimbursed (Accounts Payable) or covered (Purchasing card) using the most economical airfare available. Any exceptions to the most economical airfare (medical reasons) should be documented and approved. The traveler is responsible for any expense incurred as a result of lost tickets or change in itinerary due to personal reasons. Expenses incurred due to lost tickets or change in itinerary for business reasons must be documented. Trip cancellation insurance is generally not an allowable expense except in special circumstances such as group travel.

### **Lodging**

The University will reimburse the traveler for the actual costs of the accommodations within a reasonable level. All lodging receipts must be itemized. There may be separate or additional travel requirements for some grants or contracts. Mercer Engineering Research Center has a separate travel reimbursement policy.

## **Meals**

The University will reimburse the traveler for actual cost of three meals (breakfast, lunch, and dinner) within reasonable limits. Snacks and additional food purchases are not reimbursable, unless required for documented medical purposes. Tips in excess of 20% will not be reimbursed. Alcoholic beverages are not an allowable expenditure unless approved for an event by the Senior VP for Administration and Finance. There may be separate or additional requirements for meals by some grants or contracts. Mercer Engineering Research Center has a separate travel reimbursement policy.

## **Other Travel Expenses**

Other reimbursable incurred expenses are registration fees, internet access, parking fees, and expenses for baggage handling. Please retain any detailed documentation to support these expenses. Non-reimbursable expenses include parking tickets, lost or stolen property, and expenses not related to the approved travel assignment (movies, gym fees, and etc.). Any tips outside of meals must be within reasonable limits.

## **Travel Advances**

Travel Advance Forms and the Travel Reconciliation Forms related to a travel advance are submitted to the Systems Accountant to approve and process. Travel Advances should be requested no more than 30 days prior to the trip and must be reconciled within 30 days of the end of travel. There can only be one outstanding travel advance per employee.

## **History**

Revised April 1, 2023

Revised June 17, 2025

Revised April 30, 2026