



# DEPARTMENT OF HEAD & NECK SURGERY

## TRAVEL EXPENSE REIMBURSEMENT WORKSHEET

ATTACH ALL ORIGINAL RECEIPTS WITH THIS FORM TO HEAD & NECK SURGERY FINANCE OFFICE. CREDIT CARD PAYMENT REQUIRES A COPY OF BANK STATEMENT SHOWING THE EXPENSE WAS PAID.

Name \_\_\_\_\_ UCPath ID \_\_\_\_\_

City of Travel \_\_\_\_\_ City of Residence \_\_\_\_\_

(IF NON-UC EMPLOYEE) Home Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

Business Purpose/Justification of Trip (please be detailed) \_\_\_\_\_

Date of Departure \_\_\_\_\_ Date of Return \_\_\_\_\_

FAU/Fund to be charged \_\_\_\_\_ Fund Manager Approval \_\_\_\_\_

### EXPENSES BREAKDOWN

**Airfare** (must always include email confirmation of flight; only economy seating)

Was it booked through UC Travel Center and prepaid by the university? YES NO Airfare \$ \_\_\_\_\_

**Car Rental** - gas for car rental is reimbursable; insurance & GPS are **not**

Vehicle License Plate # (required) \_\_\_\_\_ Car Rental \$ \_\_\_\_\_

Does the car have liability insurance? \_\_\_\_\_ Car Rental Gas \$ \_\_\_\_\_

**Private Vehicle Mileage Reimbursement** – current mileage rate = \$0.65.5/mile, effective 01/01/2023

Date \_\_\_\_\_ Starting Location \_\_\_\_\_  
End Location \_\_\_\_\_ Mileage (mi) \_\_\_\_\_

Date \_\_\_\_\_ Starting Location \_\_\_\_\_  
End Location \_\_\_\_\_ Mileage (mi) \_\_\_\_\_

Total Mileage (mi) \_\_\_\_\_

Total Mileage (\$) \_\_\_\_\_

**Taxi and Shuttle Services** (Uber/Lyft is ok; Uber Black is not allowed; limo/other professional car services are **NOT** reimbursable).

Uber Lyft

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

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Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Date \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_ Fare \$ \_\_\_\_\_

Total Fare \$ \_\_\_\_\_

**Parking**

Date _____	Location _____	Amount _____	
Date _____	Location _____	Amount _____	
Date _____	Location _____	Amount _____	
Date _____	Location _____	Amount _____	
Date _____	Location _____	Amount _____	Total Parking \$ _____

**Meals** – Meal expenses are NOT a per diem. Please provide the **SUM OF ACTUAL DAILY MEALS** cost not to exceed \$79, effective 01/01/2023. Day 1 will be your Date of Departure

Day 1: \$ _____	Day 2: \$ _____	Day 3: \$ _____	Day 10 \$ _____	
Day 4: \$ _____	Day 5: \$ _____	Day 6: \$ _____		
Day 7: \$ _____	Day 8: \$ _____	Day 9: \$ _____		Total Meals \$ _____

**Entertainment** – hosting an event (**must** include full itemized receipt and fill out separate Entertainment Reimbursement Form and submit with this);

Limit for dinner is \$94, lunch is \$54 and breakfast is \$31 per person Total Entertainment \$ \_\_\_\_\_

**Hotel (\$333 cap** before taxes and fees; **must** include itemized lodging receipt)

*Note: If your lodging exceeds \$275/ night, provide a price comparison of other Hotels within the area PRIOR to booking; if this is the conference hotel, please provide documentation showing conference is being hosted there.*

Check-In Date: \_\_\_\_\_ Check-Out Date: \_\_\_\_\_

Was lodging shared with another business traveler? YES NO

If Yes, name of other traveler(s) \_\_\_\_\_

Was lodging shared with spouse/children/guest? YES NO Total Hotel \$ \_\_\_\_\_

**Miscellaneous:**

Registration/Conference Fee Registration \$ \_\_\_\_\_  
(Was this prepaid by the University?) YES NO

Other Expenses (Specify) _____	\$ _____
_____	\$ _____
_____	\$ _____

**ESTIMATED TOTAL BUSINESS EXPENSE** ..... \$

**AGREEMENT:**

I certify that above is a **true** statement and the expenses claimed were incurred by me on official university business on the date shown. I have also attached **original receipts for ALL expenses**, as required by the University policy. Furthermore, receipts past 45 days after travel is subject to tax. I acknowledge that personal/false claims are punishable by the department and the university. This has not been, nor will be, reimbursed by any source other than UCLA.

Traveler's Signature \_\_\_\_\_ Date Submitted \_\_\_\_\_

PI's/Supervisor's Name \_\_\_\_\_ PI's/Supervisor's Signature \_\_\_\_\_

## Meals & Lodging Expenses

University regulations governing reimbursement of food and lodging expenses while traveling for business are based on various requirements, including the Internal Revenue Service, the State of California and federal funding agencies.

In addition to the general guidelines provided below, see the article, Per Diem Expenses, for specific information on per diem funding for overseas travel and Guidelines for Infrequent Travelers for a reference to basic travel considerations.

**Meals and incidentals** for travelers on University business are reimbursed based on the following terms:

- The amount the traveler actually paid while on University business, subject to a limit for each full day on travel status. Please note this is not a per diem.
- Receipts are required for meal and incidental expenses claimed under the travel policy. The meal and incidental expense cap is not to be treated as a per diem, and there is no exception to the cap.
- Meals and incidental expenses will not be reimbursed unless the entire length of the trip is *at least 24 hours* or the travel includes an overnight stay verified by a lodging receipt. Some exceptions to this requirement may apply.
- Expenses for meals incurred by employees who entertain while traveling on University business are reimbursable in accordance with the University's policy on Entertainment, Business and Finance Bulletin BUS-79.

**Lodging expenses** are reimbursed on the following terms:

- Reimbursement is based on the amount actually incurred, and is subject to a maximum dollar limit - \$333.
- Original, itemized receipts for all lodging expenses as well as any entertainment expenditures included in the lodging claim are required for reimbursement. As per policy G-28, Lodging is not reimbursable if the lodging site is within a 40-mile radius of the traveler's residence or office.
- When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, Airbnb or other such facilities are used, the traveler shall be reimbursed a daily amount based on an estimate of actual expenses up to \$333.

### **Exemption from Occupancy Tax**

As a general rule, University employees traveling on official University business are exempt from payment of occupancy taxes imposed by certain California cities or counties on "transient" (or individual travelers') rental rooms. To avoid misunderstandings, travelers should identify themselves as University employees and claim exemption from the tax when checking into the hotel. However, occupancy tax ordinances in a few California cities do not authorize exemptions for University employees. The traveler may complete an exemption certificate if one is required

## 2023 Reimbursement Allowances for Mileage & Meals

Mileage	Reimbursement Rate
<b>Use of private vehicle for University business travel</b>	Expenses incurred on or after January 1, 2023: <b>65.5</b> cents per mile
<b>Driving or shipping a vehicle in connection with a move or relocation</b>	Expenses incurred on or after January 1, 2023: <b>22</b> cents per mile
Travel Meals	Reimbursement Cap*
<b>For UC business travel within the continental U.S.</b>	Expenses incurred on or after January 1, 2023 Actual expenses up to <b>\$79</b> per day
Entertainment – Hosting an Event	Reimbursement Rate for Costs Per Person**
<b>Breakfast</b>	Expenses incurred on or after January 1, 2023: <b>\$31</b>
<b>Lunch</b>	Expenses incurred on or after January 1, 2023: <b>\$54</b>
<b>Dinner</b>	Expenses incurred on or after January 1, 2023: <b>\$94</b>
<b>Light Refreshments</b>	Expenses incurred on or after January 1, 2023: <b>\$22</b>

\*When the entire length of a trip is fewer than 24 hours:

- Meals for single-day travel will not be reimbursed unless the travel includes an overnight stay that is verified by a lodging receipt.
- If no receipt is available, the traveler must include a statement with the travel expense voucher explaining why (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport or took alternative transportation requiring the traveler to be away overnight).
- An exception to the overnight-stay requirement may be allowed when a traveler incurs a meal expense in connection with a business meeting (e.g., a working lunch scheduled as an integral part of a meeting or conference).

\*\*When planning an entertainment event, keep in mind:

- A buffet reception — depending on the time of day it is held — is reimbursed at the applicable meal rate. Brunch is reimbursed at the lunch rate.
- The amounts in the chart include the cost of the food and beverages, labor, sales tax, delivery charges and other service fees. If a reception before a meal includes beverages and hors d'oeuvres, the reception and the meal should be treated as a single event when calculating costs.
- The costs of room rental, room setup fees, media rental, decorations, etc., are not included in the per-person costs

## REPORTING TRAVEL EXPENSES

G-28, Policy & Regulations Governing Travel (<http://www.ucop.edu/ucophome/policies/bfb/g28xii.pdf>)

A Travel Expense Voucher (Form U85 or an equivalent, or an electronic version) shall be used to account for all travel advances and expenses incurred in connection with official University travel. When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. *A Travel Expense Voucher must be processed even if no reimbursement is due the traveler.*

### A. REPORTING PERIOD -----

***The Travel Expense Voucher must be submitted to the campus accounting office within 21 days of the end of a trip*** unless there is recurrent local travel, in which case vouchers may be aggregated and submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the campus accounting office.

### B. COMPLETION OF A TRAVEL EXPENSE VOUCHER -----

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when submitting a Travel Expense Voucher. Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one Travel Expense Voucher. Supplemental vouchers may be submitted if necessary, but must be clearly marked "Supplemental" and must identify the main voucher submitted in connection with the travel.

#### 1. Substantiation of Expenses

Substantiation must include the following:

- The date and time of departure from and return to the traveler's headquarters or residence. When any personal leave is taken while on official travel status, the number of personal days must be specified on the Travel Expense Voucher and/or the expenses associated with such personal days of travel.
- The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained.
- The purpose for the travel or the nature of the business benefit derived as a result of the travel.
- The amount of each expense listed by date and location.
- Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. (For additional information on group expenses, see Sections VIII.B.3.c, Adjustment for Subsistence Provided Without Charge, and VIII.D, Payment of Group Subsistence Expenses.)

#### 2. Documentation Requirements

##### i. Receipts

The **original** of the following receipts must be submitted with the Travel Expense Voucher:

- Receipts for all airline expenses.
- Receipts for all lodging expenses incurred for domestic travel, except where per diems are authorized for lodging expenses (i.e., long-term travel, use of non-commercial facilities, etc.).  
Since hotel receipts may include charges that are not reimbursable, the traveler shall not be reimbursed for lodging expenses unless the receipt presented by the traveler contain *itemized charges for the room*, e.g., taxes, telephone, etc.
- Receipts for all rental car expenses.
- Receipts for all meal expenses.
- Receipts for all local transportation.
- Receipts for each miscellaneous expense.
- Receipts for all private aircraft landing and parking expenses.
- Receipts for all extraordinary items, such as repair of accidental car damage, supported by appropriate justification.
- Receipts for gifts provided to a host *costing \$25 or more*.
- An agenda, itemized receipt, or other supporting documentation for all registration fees.
- Any reimbursable item not specified above.

**Electronic Receipts.** Electronic receipts are acceptable provided that the detail contained in an *electronic receipt* is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges. E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Voucher.

**Travel Packages Purchased from Internet Vendors.** Travel "packages" offered by Internet vendors typically do not include itemized expenses. Therefore, no business-related travel should be booked through such vendors unless the traveler has confirmed that each aspect of the package will be separately itemized (e.g., itemized hotel charges, airfare, car rental, etc.) to assure appropriate documentation for reimbursement.

**ii. Missing Original Receipts**

When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a statement should be provided explaining why such receipts are not being submitted with the Travel Expense Voucher. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source.

**3. Certification of Travel Expense**

The traveler must sign the Travel Expense Voucher certifying that the amounts claimed are a true statement of the expenses incurred on official University business and that the original of all required receipts has been submitted. Internal departmental expense claim forms are not an acceptable alternative for obtaining the traveler's signature on the Travel Expense Voucher (or electronic equivalent), unless approved as an exception to this policy. Submission of the Travel Expense Voucher under a traveler's electronic authorization will be considered certification that the traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:

- Identify the traveler who is submitting the electronic form;
- Authenticate and verify the submission; and
- Be the final entry in the submission.

**C. RETURN OF EXCESS ADVANCE AMOUNTS -----**

If the amount of an advance exceeds the reimbursable expenses, payment for the amount due shall be submitted with the Travel Expense Voucher. The check must be made payable to "UC Regents."

**TRAVEL OF LESS THAN 24 HOURS - M&IE REIMBURSEMENTS**

The IRS Taxable Fringe Benefit Guide ("IRS Guide") states that in order for the reimbursement of meals and incidental expenses (M&IE) to be excludable from a traveler's income, the individual must be "away from home" in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee's residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial "sleep or rest."

Section VIII.C. prohibits the reimbursement of meal expenses for travel of less than 24 hours unless the traveler is away from his or her home overnight *as supported by a lodging receipt* or other evidence explaining why the traveler was unable to obtain a receipt.