Policy Statement

University faculty, staff, students, affiliates and independent contractors may be reimbursed for transportation expenses incurred while traveling on University business.

Mileage

Expenses for travel on official University business are reimbursed at the following rates as set forth by State of North Carolina legislation:

• University travelers are encouraged to use a State owned vehicle or vehicle leased through a state contract. In processing personal mileage requests for trips that began on or after Jan. 1, 2018, the allowable business standard mileage rate is 54.5 cents/mile for 100 miles per trip. For business travel trips that utilize personal vehicles and exceed 100 miles per trip, the employee shall be reimbursed at 33 cents a mile. See allowances page for more details.
• Transportation by airline, bus, railroad, or other conveyance shall be reimbursed at actual tourist-class fare, with a receipt if more than $20.
• Travel Subsistence Rate Revision Effective July 1, 2017:

<table>
<thead>
<tr>
<th></th>
<th>In State</th>
<th>Out of State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>8.40</td>
<td>8.40</td>
</tr>
<tr>
<td>Lunch</td>
<td>11.00</td>
<td>11.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>18.90</td>
<td>21.60</td>
</tr>
<tr>
<td>Total Meal Expense</td>
<td>$38.30</td>
<td>$41.00</td>
</tr>
<tr>
<td>Lodging</td>
<td>71.20</td>
<td>84.10</td>
</tr>
<tr>
<td>Total</td>
<td>$109.50</td>
<td>$125.10</td>
</tr>
</tbody>
</table>

University travelers are only eligible for reimbursement of meals when they make an overnight trip. Partial day reimbursement is possible when the partial day is the day of departure or return for a trip, but it must be in conjunction with an overnight trip taken. This differs from past years, where a day trip could have meals reimbursed. No excess reimbursement will be allowed for meals unless there are predetermined charges, or the meals were for out-of-country travel.

University travelers may claim reimbursement for the following meals, if:
• Breakfast: depart duty station prior to 6 a.m.
• Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
• Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return).

**Lodging**

Reimbursement for lodging may be made only in the amount documented by a receipt of actual lodging expenses from a commercial lodging establishment. The per diem rate for lodging does not include taxes. That is, the payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging are paid in addition to the lodging rate and are reimbursed as a lodging expense.

The traveler may exceed the part of the ceiling allocated for lodging without approval for over-expenditure provided that the total lodging and food reimbursement that the employee is entitled to for that day does not exceed the maximum daily subsistence.

**Excess Lodging Expenses**

Excess lodging expenses must be justified if hotel rates exceed $300 per night, excluding taxes and surcharges (or $400 per night, excluding taxes and surcharges, if staying in one of the following high-cost cities: Boston, New York City, San Francisco and the Bay area, Washington DC or Los Angeles). If those rates are exceeded, the traveler must complete Form 1302.1.1f Excess Lodging Justification (See Procedure 1302.1- Excess Lodging Justification, Mileage Reimbursements for Multiple Day Trips) and obtain their supervisor's approval and signature before traveling. Traveler should submit the form with the travel
Reason for Policy

Ensure compliance with State of North Carolina travel regulations as defined by the legislature.

Exclusions

The University reimburses the actual cost with receipts for lodging when faculty, staff or students are in a high-cost area and unable to secure lodging with the current allowance, or when an individual submits in writing an opinion that his/her personal safety or security is unattainable within the current allowance.

Special Situations

No excess reimbursement will be allowed for meals unless there are predetermined charges, or the meals were for out-of-country travel.

See Policy 1305 regarding reimbursement for lodging in an establishment that is being rented out by a Third Party (Third Party Lodging).

See University of North Carolina at Chapel Hill Policy 305 regarding reimbursement for lodging in an establishment that is being rented out by a Third Party (Third Party lodging).

Procedures

Procedure 1302.1 Excess Lodging Justification, Mileage Reimbursements for Multiple Day Trips

Additional Information

Frequently Asked Questions

Q: I am attending a conference in Richmond, Virginia and will travel 310 miles to a conference. How do I calculate my mileage?
A: You will be reimbursed at 33 cents per mile.

Q: What if my trip is less than 100 miles?
A: If you utilize a personal vehicle because no state vehicles or vehicles leased through a state contract is available, you may be reimbursed for the trip at 54.5 cents per mile, as long as the entire trip is less than 100 miles. For example, if you are attending a conference at Wake Forest, NC (an 80 mile round trip), you will be reimbursed at 54.5 cents per mile. Mileage is calculated as 80 x .545 = $43.60. If, however, your trip is more than 100 miles, the reimbursement drops to the 33 cent rate for the entire trip. Under 2018 guidelines, the first 100 of a trip are not eligible for the 54.5 cent rate unless the entire trip does not exceed 100 miles.

Q: How do I submit mileage for multiple-day trips?
A: See Procedure 1302.1 Excess Lodging Justification, Mileage Reimbursement for Multiple Day Trips.

Q: Can non-employees be reimbursed at the higher IRS rate of 54.5 cents per mile?
A: It is up to the department. If the department chooses to do so, they must submit a campus voucher for reimbursement. Non-employee travel reimbursements do not go through Web Travel.
Q: Do the meal per diems apply to out-of-country travel?
A: The answer depends upon the funding source. If the trip is to be paid from State-appropriated or F&A funds, the maximum per diem amount allowed for meals is $40.50. Trips funded by discretionary funds are reimbursed at the out-of-state per diem rate unless actual receipts are submitted. Some federal contracts and grants allow meal reimbursement based on the U.S. State Department allowances.

Q: Why does the OSBM publish a lodging allowance?
A: All employees of the State are to request the State rate when reserving lodging. The actual lodging amount supported by a receipt will be reimbursed when it is not possible to obtain clean, safe lodging within reasonable proximity for this amount.

Q: Do meal per diems include the tip?
A: Yes.

Q: Are we allowed meal reimbursement for daily trips?
A: No. Meal per diem is only allowed when the travel requires an overnight stay.

Q: Can we receive meal per diem if the conference or workshop provides meals?
A: No. University employees cannot be reimbursed for meals that are taken in conjunction with a conference, workshop, or seminar.

Q: Under what circumstances may a traveler fly first class or business class?
A: A traveler with a doctor-certified medical condition may fly first class. A traveler may fly business class on international flights.

Q: May I claim my actual expense for meals if I keep my receipts?
A: Meal expense is an allowance and may not exceed the per diem amounts as determined by the NC General Assembly.

Related Data

Policy 1310 - Transportation Expenses
Policy 1305 - Third Party Lodging

Office of State Budget and Management Budget Manual

Contacts

<table>
<thead>
<tr>
<th>SUBJECT</th>
<th>CONTACT</th>
<th>TELEPHONE</th>
<th>FAX</th>
<th>E-MAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel Provisions</td>
<td>Travel Services</td>
<td>919-962-0210</td>
<td>919-962-2356</td>
<td><a href="mailto:travel_team@unc.edu">travel_team@unc.edu</a></td>
</tr>
<tr>
<td>Travel Policy</td>
<td>Systems &amp; Operations</td>
<td>919-843-5098</td>
<td>919-962-2356</td>
<td><a href="mailto:operations_team@unc.edu">operations_team@unc.edu</a></td>
</tr>
</tbody>
</table>

History

Revised:
March 23, 2018: Added statement defining who policy applies to, and changed "employee" references to "University Traveler." Added relevant links to 1302.1, 1310 and 1305.
March 19, 2018: Updated 1302 to include the new Procedure 1302.1; added stipulations on per diem rates as
tied to departure times and overnight stay status; added numerous FAQS on how to calculate mileage reimbursement with various scenarios as well as non-employee travel mileage.

February 6, 2018: Updated mileage rates to the new 2018 limits: 54.5 cents per mile reimbursement for personal vehicle usages (when a state-owned vehicle or lease contract vehicle is not available) for all trips that are less than 100 miles. For trips more than 100 miles, reimbursement is 33 cents per mile.

July 14, 2017: Changed travel subsistence rates as per State Budget Director, effective July 1, 2017.

February 17, 2017: Changed mileage wording to include *per day* notation on the 53.5 cents allowance.

February 2, 2017: Changed language from "state owned or Enterprise" to "State owned or leased through a state contract"

January 6, 2016: Decreased mileage rate to 53.5 cents per mile and for mileage over 100, to 17 cents per mile.

December 15, 2016: Decreased mileage reimbursement for personal car to $0.19 per mile, effective Jan. 1, 2017.

July 18, 2016: Changed mileage limit for personal car from 100 to 75.

August 27, 2015: Update information on travel by private car.

July 14, 2015: Updated daily per diem rates.

January 8, 2015: Changed mileage rate allowance.

January 9, 2014: Changed mileage rate allowance.

July 23, 2013: Revised daily expense rate limits.

May 10, 2013: Changed information about per diem rates for out-of-country travel.

January 4, 2013: Changed mileage rate allowance.

July 1, 2011: Rate change.

September 20, 2010

All revision dates:


**Attachments:** No Attachments

**Approval Signatures**

<table>
<thead>
<tr>
<th>Step Description</th>
<th>Approver</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Publication by Office of Ethics and Policy</td>
<td>Matthew Teal: University Program Specialist</td>
<td>3/26/2018</td>
</tr>
<tr>
<td>Finance Communications Office</td>
<td>Christine Shia: Public Comm Specialist</td>
<td>3/26/2018</td>
</tr>
</tbody>
</table>