



Administrative (Non-Clinical) Policy

This administrative policy applies to the operations, Directors, and employees of the University of Wisconsin Hospitals and Clinics Authority (“UWHCA”), University of Wisconsin Medical Foundation (“UWMF”), and those subsidiaries and affiliates of UWHCA and UWMF that have adopted this administrative policy (each an “Adopting Affiliate”). UWHCA, UWMF and the Adopting Affiliates are referred to in this administrative policy as “UW Health”.

Policy Title: UW Health Travel & Other Expense Reimbursement
Policy Number: 1.14
Effective Date: February 11, 2019
Chapter: Administration
Version: Revision

I. PURPOSE

This document provides requirements and procedures for employees incurring business travel and other expenses on behalf of UW Health and sets the following objectives:

- A. Ensure employees have a clear and consistent understanding of policies and procedures related to business travel and other reimbursable expenses.
- B. Ensure compliance with government regulations.
- C. UW Health reimburses employees for expenses they incur that relate to their employment with UW Health.
- D. Reimbursable expenses must adhere to IRS rules on allowable business expense deductions. UW Health operates an Accountable Plan for the reimbursement of these expenses.
- E. This policy does not cover University of Wisconsin expenses that should be reimbursed through the UW Madison e-Reimbursement system and charged to a UW Madison fund/project. Please reference the UW Madison Travel policies for these types of expenses.
- F. Employees of the School of Medicine and Public Health or other UW Madison entities who have travel or reimbursement funded through UWHCA or UWMF are expected to comply with these guidelines for that travel and/or reimbursement, if it does not require them to violate any relevant UW Madison policies.
- G. This policy applies to all UW Health employees, the Board of Directors and Board Committee Members.

II. DEFINITIONS

- A. Designated booking and reimbursement system: the system through which travel is booked and expenses entered for reimbursement
- B. Corporate credit card: credit cards issued by Procurement to employees for travel, entertainment and other miscellaneous business purposes (refer to UW Health Administrative policy 11.30 Use and Oversight of Departmental Purchasing Cards).
- C. Restaurant receipt: document that includes name and location of the restaurant, number of people served, date and amount of expense
- D. Itemized receipt: piece of paper received when you pay for goods or services listing the cost and description of each item rather than just the total cost. An itemized receipt should include name of the merchant, description and amount of each item purchased, tax amount if not exempt, grand

total, date of purchase and method of payment.

- E. Hotel folio: an itemized bill of all the transactions charged to the room during the stay (e.g. employee name, room rate and number of day stayed, in-room dining, laundry service, telephone, etc.) and the payment showing a zero balance.
- F. Office location: employee's assigned primary UW Health location (a company defined building).

III. POLICY ELEMENTS

A. Responsibility and Enforcement

- 1. Control of expenses is the responsibility of each Department Head or Vice President.
- 2. Employees incurring a business expense on behalf of UW Health, and those responsible for the approval of these expenses, are expected to use these measures to maintain control over expenses. There is no substitute for individual integrity.
- 3. Exceptions to the policy must be approved by Vice President of Finance (or a delegate) and applicable Senior Vice President.

B. Travel Guidelines

1. Travel/Trip Pre-Authorization

All business trips shall be discussed with and pre-approved by the employee's supervisor to ensure the benefits of the trip are justified in relation to the time and expense required prior to the travel/trip. Employees should consider whether alternate meeting options could satisfy the objectives in lieu of travel (teleconference, webinar, etc.). It is up to each department to determine how formal or informal such pre-approval shall be for that department.

2. Key Personnel Awareness

The hazards of travel warrant concern regarding joint travel by key personnel on airplanes or when using ground transportation. To ensure UW Health operating effectiveness, consideration should be given to the number of personnel traveling on the same commercial aircraft or ground service.

3. Reimbursement Process

- a. To receive reimbursement travelers must submit an Expense Report through the appropriate designated reimbursement system.
- b. All reimbursable expenses should be submitted within 90 days of when the purchase was made (or the end date of the conference if applicable) or when the expense was incurred.
- c. Every effort should be made to capture the expense in the fiscal year in which it was incurred.
- d. It is recommended that reimbursements be limited to two per month. Expense reports should total at least \$25 or are nearing 90 days old. Multiple trip expenses may be included on one expense report.
- e. Reimbursements to UW Health employees will be direct deposited into the employee's designated bank account. It is the employee's responsibility to verify/provide any updated banking information.
- f. UW Health will only reimburse expenses incurred by the employee requesting the reimbursement. An employee may not be reimbursed for expenses of another employee's expenses unless otherwise stated under the expense type within this policy.

4. Documentation Requirements

- a. There must be a business connection for the expenses.
- b. Employees must substantiate the expense by providing documentation; proof of payment and that by requesting the request, the employee is attesting that the expense has not been reimbursed from another source and that the expenses are legitimate

business expenses.

- c. Business Meals require an itemized or restaurant receipt, the business purpose, and a list of attendees. If alcohol was included in the meal, it must be separately identified within the designated booking and reimbursement system
- d. Meals with Overnight Stays require an itemized or restaurant receipt, and business purpose documentation. If alcohol was included in the meals, it must be separately identified within the designated booking and reimbursement system.
- e. Entertainment expenses require an itemized receipt, business purpose, and list of attendees. If alcohol was included in the entertainment, it must be separately identified within the designated booking and reimbursement system.
- f. Hotel expenses require a hotel folio. Room service on the hotel folio is acceptable. If alcohol is being included in the hotel folio, it must be separately identified within the designated booking and reimbursement system.
- g. If paying by check a copy of front and back of a cancelled check, together with an itemized receipt, is allowable proof of payment.
- h. Required receipts must be attached to the completed expense report.
- i. Missing Receipts will require signed documentation when all efforts have been exhausted to obtain a copy of the misplaced receipt. A missing receipt affidavit form from the originator of the expense will be required to receive reimbursement.
- j. Conference expenses require the employee to provide pages from the brochure that shows the name of the conference, where it was held, the date(s) of the conference and the conference agenda to the reimbursement request.
- k. Reimbursement request must clearly state the business purpose, the dates, location; and when applicable, attendees.
- l. Reimbursement for rental cars should include a copy of the rental contract.
- m. Employees must return to the employer amounts more than the substantiated expenses.
- n. Employees must seek approval from their department and/or manager to determine whether expenses will be reimbursed before they are incurred.

5. Approvals

- a. All reimbursements must be submitted by the employee (or delegate) through the designated booking and reimbursement system to obtain the supervisor/manager (or their delegate when they are out of the office) approval for the expense report.
- b. The approver is responsible for verifying that the expenses are for legitimate business purposes in compliance with these policies and for monitoring and approving travel and business expenditures against funds availability.
- c. UW Health executive expenses must be approved by their supervisor or their supervisor's executive assistant or another executive. UW Health Department Chairs must have their expenses approved by the President of UWMF or his/her designee as long as that designee is an executive level employee.

6. Methods of Payment

- a. Company Issued Corporate (One) Card is generally the preferable card to use and is the corporate credit card on file with the UW Health contracted travel agency or other Company payment type when available.
- b. Personal credit cards may be used however, reimbursement for expenses charged to a personal credit card will not be reimbursed until the travel has occurred, the only exception would be for a required hotel deposit.

IV. PROCEDURE

A. Travel Reservations Booking Policy

For securing airline, hotel and car rental reservations, employees are expected to take the least

costly fare offered that realistically meets business scheduling needs through the designated booking system. Employees have the option of booking directly on-line through the designated booking system or with a travel agent with the contracted travel agency for UW Health. For domestic reservations within 72 hours of departure or when traveling to international destinations (excluding Canada/Mexico), the UW Health contracted travel agency should be used. All travel must be booked using UW Health contracted agency, unless the alternate lodging exception applies.

B. Airline Travel

A designated corporate travel credit card will be on file with the UW Health contracted travel agency which can be used for all employees' airfare expenses.

1. Airline Booking and Reimbursement Guidelines

- a. Tickets should be purchased at least 14 days in advance.
- b. All flights are expected to be booked in Coach/Economy class. Booking flights other than Coach class would require pre-approval by a Vice President or Senior Vice President for staff, or the President of UWMF or his/her designee for faculty.
- c. Employees are expected to purchase the least expensive logical airfare available at the time of booking including non-direct flights and alternate airports. Explanation during the booking process will be necessary when the airfare purchased is \$100 or more than the least expensive available airfare.
- d. For reimbursement for international (excluding Canada and Mexico) travel, employees are allowed two days prior and two days after the business event as "business travel". For domestic travel, one day of "business travel" is allowed before and after the business event.
- e. Employees are expected to use discretion when selecting parking options at airports. Generally, the traveler should use the most economical parking option unless there are mitigating circumstances (e.g. weather, safety, etc.).

2. Unused and Exchanged Tickets

Airline tickets purchased within company guidelines (using the designated booking system or contracted UW Health travel agency) will be reimbursed if there was a business reason the ticket was not used or changed, i.e. provider needed to cover in clinic or a documented family emergency (such as a death in immediate family, sudden illness of employee or member of the immediate family).

- a. Non-refundable ticket – When a non-refundable/unused ticket is reusable, the designated booking system stores this ticket within the user's profile of the original passenger for reuse. The traveler or UW Health should try and use the ticket towards the next trip, prior to the expiration date determined by the carrier to mitigate loss to UW Health.
- b. Refundable tickets - The value of the ticket is credited back to the original form of payment by the airline, the process could take up to 60 days.
- c. Unused personal tickets are not to be used for business travel.

3. Luggage Fees

Airline imposed checked or carry-on luggage fees are reimbursable for the first piece of luggage. Additional luggage fees may be reimbursed if there is a documented business or medical need for the additional luggage.

4. Frequent Flyer/Personal Airline Credits

- a. Frequent flyer miles/points or companion tickets are not to be used for business travel.

5. Combining Business Travel and Personal Travel

Occasionally, an employee may combine personal travel with a business trip. The primary purpose of a trip is determined by looking at the facts and circumstances of each case. An important factor is the amount of time you spent on personal activities during the trip as

compared to the amount of time spent on activities directly relating to business portion of the trip. When this occurs, the following applies:

- a. If your trip was primarily for business and, while at your business destination, you extended your stay for a vacation, made a personal side trip, or had other personal activities, you may submit only your business-related travel expenses for reimbursement. These expenses include the travel costs of getting to and from your business destination and any business-related expenses at your business destination.
- b. If your trip was primarily for personal reasons, such as a vacation, the entire cost of the trip is not an allowable business expense. However, you may be able to be reimbursed for expenses you have while at your destination that are directly business related.
- c. A trip to a resort may be a vacation even if the promoter advertises that it is primarily for business. The scheduling of incidental business activities during a trip does not constitute a business trip. To be deemed a qualified business trip, over 50% of the agenda must be for business.
- d. The rules for foreign travel are particularly complex. The amount of allowable travel expenses for foreign travel is linked to how much of the trip is business related. Generally, an employee can be reimbursed for all of his or her travel expenses of getting to and from the business destination if the trip is entirely for business. In certain cases, foreign travel is considered entirely for business even if the employee did not spend his or her entire time on business activities.
Example, a foreign business trip is considered entirely for business if the employee was outside the U.S. for more than one week and he or she spent less than 25 percent of the total time outside the U.S. on non-business activities. Other exceptions exist for business travel outside the U.S. for less than one week and in cases where the employee did not have substantial control in planning the trip. For further details on allowable expenses, please reference IRS. Publ. 463.
Note: Calculations should be done comparing the airfare without personal travel and plans against the airfare with personal travel plans. Airfare is reimbursed up to the cost of what the business ticket would have been without the personal portion. The employee's supervisor/manager must approve any such trip combination in advance.

6. Charter Aircraft

- a. Chartering or renting other aircraft on behalf of UW Health is not permitted without written approval of a Senior Vice President. If pre-approved, the chartering company must provide the pilot and proof of insurance.

C. Car Rental Booking Guidelines

1. Car Rental Guidelines

- a. Car rentals should only be used for business purposes and only when more economical than a taxi or shuttle or driving a personal vehicle.
- b. Car rental reservations must be made through the designated booking system or through the UW Health travel agency to receive contract benefits with preferred car rental vendors.
- c. A mid-size vehicle is recommended for individual travel. A larger vehicle is acceptable when three or more UW Health employees are present. Since rates and availability vary widely depending on location and timing, reasonable judgement should be used when renting a car for business purposes.
- d. For loss prevention and data protection, it is recommended a vehicle with a trunk is rented so items can be locked and out of sight.
- e. Internationally (anywhere outside the U.S., Canada, Puerto Rico and U.S. territories and possessions), employees should purchase local vehicle insurance from the rental company in order to be compliant with local insurance laws, some of which can be

- strictly enforced if coverage is not locally compliant.
- f. Refueling prepaid options should be declined. Employees are expected to refuel prior to returning the rental car. If refueling is not possible, an explanation must be documented when submitting for reimbursement.
 - g. GPS rental is acceptable when there is a business need.
 - h. Toll fees are reimbursable without a receipt if the traveler can obtain a fee schedule online as verification. Toll pass fees are considered a personal expense, but invoices may be used as verification of business trip reimbursable charges.
2. Rental Car Accidents/Tickets
- a. Driver/passengers should ensure their safety and well-being above all else.
 - b. Drivers are responsible for complying to all rules of the road and driving laws
 - c. Driver are required to contact local authorities and the rental car company immediately to complete the appropriate paperwork in the event of an accident
 - d. Rental car agencies may request employment verification once claim has been initiated.
 - e. Employees should also contact UW Health Risk Management office per UW Health Administrative policy 1.17 Motor Vehicle Policy.
 - f. Employees are responsible for any tickets including parking violation tickets that may be issued by local police while operating a rental vehicle.
3. Government Mobile Device Policy Awareness
- Due to various state laws regarding the use of a mobile devices while operating a vehicle, employees are expected to know and understand and abide all the laws for each municipality.

D. Overnight Accommodations / Hotel Booking Guidelines

1. Hotel Booking Guidelines: Employees are responsible for booking moderately priced rooms at reasonable and convenient facilities.
- a. Hotel expenses will be allowed up to the single standard rate at the conference site hotel when attending seminars, classes, association meetings, conventions, etc. If the conference hotel is full, lodging at an alternate hotel recommended by the conference will be reimbursed up to the single standard rate at the conference hotel.
 - b. Employees are expected to reserve the least expensive logical 3-star rating or higher hotel available at the time of booking. Hotel rates should be less than \$300 per night per room. Hotel booking exceeding this nightly rate will only be considered reimbursable for areas where hotel accommodations are normally higher.
 - c. Alternate lodging services are allowable with documentation that the rate for that lodging is less than would have been available through the electronic booking system, the contracted UW Health travel agency or the conference site hotel.
 - d. Employees who share a room may allow one individual to pay the bill for that room and receive reimbursement. However, the name of all employees staying in the room must be documented in the reimbursement request. The total cost of the room should still stay within the \$300 per night per room guidelines regardless of number of individuals staying in the room.
 - e. Hotel/lodging expenses will not be reimbursed if the conference or other business meeting is within 50 miles of the employee's home unless the travel is for a multiday event.
 - f. A hotel folio or similar documentation for alternate lodging services required for reimbursement.
 - g. Room service in lieu of a restaurant meal is allowed within the daily meal allowance.
 - h. Employees are responsible for understanding the cancellation policy of each hotel at the time the reservation is made and must cancel the reservation by the hotel policy deadline to avoid any hotel-imposed cancellation fees or penalties. Employees will

not be reimbursed for hotel no-show charges in the event a hotel reservation is not cancelled by policy deadline unless there is a legitimate business need for the cancellation, i.e. provider needed to cover in clinic or a documented family emergency (such as a death in immediate family, sudden illness of employee or member of the immediate family).

- i. Hotel reservation deposits are reimbursable at the time the expense is incurred by selecting the Hotel Deposit expense type when completing the expense reimbursement request.

2. Long Term Temporary Housing

- a. Long-term housing is defined as a stay of at least 30 days, but less than 12 months.
- b. UW Health Procurement may have contracted with a vendor who specializes in long term housing at a reduced rate.
- c. If a department chooses to rent an apartment instead of utilizing the preferred vendor, the contract for the apartment rental must be attached to the reimbursement request.

E. Business Meal & Meals with Overnight Travel Guidelines

1. Business meeting meal expenses, employees will be reimbursed for reasonable actual cost of meals with a non-UW Health employee business associate, customer or client. The reimbursement request must include a restaurant receipt, business purpose and a list of those in attendance.
 - a. Alcohol included with business meeting meals is not reimbursable except for recruiting dinners or at other events with approval of a Senior Vice President.
Note: Departments should check specific requirements for meals funded through grants. Most grants prohibit reimbursement for alcohol.
 - b. Individual travel meal expense for breakfast, lunch, dinner is reimbursable and may include alcohol. UW Health will only reimburse for the actual cost of the meal with itemized or restaurant receipts. Total reimbursement will not exceed \$70.00 per travel day for both domestic and international travel. This is the maximum amount per day. Averaging of meal costs across all days of travel to receive the \$70.00 per day maximum is not allowed.
 - c. Meals included with a conference/seminar will not be reimbursed as part of the \$70 per travel day. Any remaining meals not covered by the conference/seminar should be of a reasonable cost.
 - d. Meals for non-business associates (i.e., spouse, life partner or children) will not be reimbursed except for a unique event such as a recruitment dinner or other occasional function that has been pre-approved by senior leadership of the department.
 - e. Tips for meals should not exceed 20%.
 - f. When several travelers dine together, one employee may obtain a restaurant receipt for the group or each may obtain a restaurant receipt for the portion of the meal that corresponds to his or her expense. If one employee pays for a meal, he or she must document the names of those present on the receipt.
 - g. Working meals provided for the convenience of and to benefit UW Health may be provided when authorized by the chair of the meeting. Generally, this should be limited to meetings that include non-UW Health employees although consideration can also be given to the length and time of day of the meeting in making this decision (refer to UW Health Administrative policy 3.15 Food Catering at UW Health). The receipt, business purpose and a list of those in attendance are required for reimbursement.
 - h. Meals for an employee away from his/her primary work site but in the area attending a conference, job fair, benefits fair, or at another UW Health location are not reimbursable. Exception would be for Organization Procurement Organization (OPO) and Transplant:

For OPO, claims for meals shall be reimbursed at actual cost not to exceed \$15 per day when traveling outside the Madison area, Monday through Sunday, leaving before 7:00AM and/or returning after 7:00PM. Meals need to be purchased during the actual time of travel to be reimbursed. Employees must submit restaurant receipts, travel purpose and time of departure/arrival back to Madison.

For Transplant, the same rules apply above when traveling, Monday through Friday, for outreach clinic patient care. Meals will be reimbursed under same guidelines above, for extenuating circumstances of continuous, on-site (not at the UWHC OPO office or OPO Staff home) call shifts that exceed 12 hours.

Note: Amounts reimbursed for these two exceptions are taxable income to the employees.

F. Mileage Reimbursement

1. UW Health will reimburse employees for the use of their personal automobile based on current Federal Business Mileage Rate, per IRS guidelines at a per mile rate times the actual miles driven for business purposes. This mileage allowance is provided to cover operating expenses such as fuel, oil, repairs, tires, maintenance, insurance, etc.
2. The mileage used for reimbursement will be based on the calculation via Google Maps shortest route. UW Health Employees who drive their personal vehicles between worksites, for conferences, meetings, and other work-related business will be reimbursed for parking, tolls and mileage for more than normal commuting costs to and from their assigned office location.
3. Employees choosing to drive to a location in lieu of the cost of flying (and associated costs of car rental, taxi, airport parking) will be reimbursed up to the documented associated costs of flying if that is less expensive.
4. All mileage driven more than what would normally be traveled to and from one's official primary UW Health office location is reimbursable. Mileage driven from home/remote locations to their primary UW Health office location is not reimbursable. An official office/location is defined as a company defined building for non-remote employees. Employees using personal cars on UW Health business (such as travel to other UW Health locations or business locations other than the individual's assigned work location where there is no overnight stay) are reimbursed for costs (mileage, parking, and tolls) more than normal commuting costs to and from their assigned office location. If an employee's work location varies, this still applies. If an employee travels to a meeting at the beginning of the work day, or the end of the work day without stopping at his/her assigned work location, the employee would deduct his/her normal commuting trip to determine the allowable mileage.
5. If an employee is required to attend a meeting on a non-scheduled work day, the day of the meeting becomes a scheduled work day and no mileage reimbursement is allowed. The employee would be paid for the actual hours worked.
6. For employees with frequent mileage claims, a monthly log (including date, destination, business purpose, and miles driven) may be used and filed as a receipt to the reimbursement request.
7. Employees driving their own personal vehicle to conduct UW Health business are covered by the corporate liability insurance policy but only in excess above the liability coverage on the private vehicle itself.
8. Employees who use their personal vehicle on business must ensure they have declared the use of their personal vehicle for business purposes to his or her insurer and must maintain a combined single limit of \$100,000/\$300,000 annual policy aggregate for bodily injury, property damage, and uninsured/underinsured motorist coverage. Claims should be made through your personal insurance carrier.

G. Miscellaneous Travel Expenses

1. Conference Registration Fees

- a. Registration fees associated with conferences/seminars/meetings are reimbursable at the time the expense is incurred.
- b. Employees are responsible for late registration fees.
- c. Conferences must be for business purposes.
- d. Employees are expected to take advantage of early pay discounts.

2. General Ground Transportation

The most inexpensive mode of ground transportation should be used -- preferably public transportation (e.g. shuttle service or taxis). Receipts are not required for public transportation under \$15. Receipts are required for non-public transportation (e.g., cab fares, Uber, Lyft).

3. Gratuities

Reasonable tipping is reimbursed but limited to 20%. Hotel tipping is limited to \$2 per day and \$10 in total per stay. Airport porter tipping is limited to \$2 per day per bag (if extra luggage is business approved.)

4. Hotel/Airline Internet Fees

Hotel and airline internet access fees are an allowable expense when used for business purposes.

5. Laundry

Laundry expenses for the business portion of a trip longer than five (5) consecutive business days are reimbursable.

6. Entertainment

Entertainment includes any activity generally considered to provide entertainment, amusement, or recreation. Entertainment also may include meeting personal, living, or family needs of individuals. A meal as a form of entertainment includes the cost of a meal provided to a customer or client, whether the meal is a part of the entertainment or by itself. A meal expense includes the cost of the food, beverages, taxes, and tips for the meal. When providing entertainment to a UW Health customer or client the employee or employer incurring this expense must be present when the food or beverages are provided.

7. Travel Expenses Reimbursed by Others

- a. It is not permissible for any travel expense, other than entertainment expense as allowed by the UW Health Code of Conduct, to be paid by a vendor or prospective vendor without the approval of the employees' designated Senior Vice President. This includes site visits or other travel to inspect a vendor's product.
- b. A professional association or other group may pay travel expenses incurred by an employee when the employee is performing a service for that group (e.g., teaching, speaking, etc.). If in doubt, please refer to UW Health Code of Conduct and UW Health Administrative policy 1.64 Employee Gift Policy.

H. Expenses that are NOT reimbursable include, but are not limited to the following:

1. Any expense not allowable as a tax deduction under the Internal Revenue Code (www.irs.gov Publication 535 – Business Expenses).
2. Airfare, Hotel and Car expenses booked outside of the designated booking system or contracted UW Health travel agency, unless otherwise specifically addressed in this policy.
3. Expenses reimbursed from another source.
4. Expenses paid for another employee, unless otherwise specified in this document.
5. Expenses without the appropriate receipt or documentation.
6. Expenses without adequate proof of payment.
7. Personal daily meals during the workday or on-call shift unless traveling overnight on

business.

8. Normal daily commuting expenses--including taxi, train, or bus fare; tolls; parking; and mileage to and from the assigned office/clinic location and home.
9. Personal expenses. Some examples include: child care, movie rentals, newspapers, books and magazines, toiletries.
10. First class or business class airfare on any domestic or international flights, unless medically necessary.
11. Cruises, or conference on cruise ships.
12. Conference costs determined to be primarily for pleasure or other personal benefit
13. Airfare or hotel purchases using personal "points".
14. Expenses for spouse, life partner, family or other travel companions unless medically documented as necessary.
15. Gifts of cash and cash equivalents (i.e. gift cards no matter what dollar amount).
16. Meals included in the cost of lodging or registration fees are not reimbursable.
17. Tickets or fines (traffic tickets, parking or other tickets issued by police, University Police, Department of Transportation) while driving for business.
18. Damage to personal vehicles while on UW Health business.
19. Travel for non-routine events such as funerals, retirement parties, etc. for current or former employees or their families, unless advanced documented approval from the Vice President/Senior Vice President/Department Chair level prior to submission for travel expenses to/from such events.
20. Use of a personal gift card for company expenses.
21. Auto clubs or service memberships; example AAA coverage.
22. Country club or other membership dues.
23. Meals while traveling are not reimbursable unless there is an overnight stay. IRS regulations state an overnight stay is recognized when it is necessary for you to stop for substantial sleep or rest to properly perform your duties while traveling away from home on business.
24. Non-reimbursable airfare items include, but may not be limited to:
 - a. Use of personal private aircraft for company business
 - b. Fees for a specific type of seat (i.e., bulk-head, window, exit row, aisle) unless due to documented medical necessity.
 - c. Early boarding or pre-boarding fees.
 - d. Fees associated with upgrades for purchase.
 - e. Fees associated with airport security clearance programs (i.e., TSA Pre-check/Global Entry).
 - f. Fees associated with travel club or Red-Carpet dues.
 - g. Fees associated with airline affinity program upgrades.
 - h. Expense associated with alcoholic drinks, on-board movies or other on-board amenities. (On board internet can be reimbursed if there is a documented business need.)
 - i. Tickets, fees or other expenses associated with personal travel.
 - j. Fees to change a ticket for personal reasons.
 - k. Fees for cancellation insurance.

I. Other Expenses

1. All non-travel approved expenses incurred by employees are required to be entered into the designated travel and expense reimbursement system.
2. Relocation and tuition reimbursement expenses are not reimbursed through the designed electronic booking and reimbursement system. These expenses will be reimbursed through payroll based on UW Health Relocation Assistance for New Hires and UW Health Administrative policy 9.39 Tuition Reimbursement.

3. Visitors

a. Candidate Interview Expenses

Prospective faculty and staff members may be reimbursed for travel expenses incurred in connection with an employment interview with UW Health. Requests must be approved prior to expenses being incurred on the *Request for Approval of Candidate Interview Expenses* form. Reimbursement should be requested on a *Non-Supplier Vendor or Non-Employee Payment Request* with Request for Approval Form. The purpose of the visit and the relationship to the UW Health must be explained on the form. The applicant's home address and social security number are required for reimbursement. Applicant interview candidates must conform to travel, meal and lodging maximums and receipt requirements.

b. Visiting Lecturers

Divisions/departments may authorize reimbursement to visiting lecturers for expenses incurred in connection with their travel to the UW Health. Travel expenses for a visiting lecturer should be processed using the *Non-Supplier Vendor or Non-Employee Payment Request*. A department Assistant can process the payment request on behalf of the visiting lecturer. The purpose of the visit and the relationship to the UW Health must be explained on the form. For payment of an honoraria or lecture fee, a completed W-9 and verification of the OIG Exclusion Check must accompany the reimbursement request. An honorarium or lecture fee cannot be donated to a charitable organization. The fee must be issued to the speaker and or the speaker's employer. The fee is considered taxable income for the speaker and reportable on an IRS Form 1099.

c. Other Official Visitors

Divisions/departments may authorize reimbursement to other official visitors for expenses incurred in connection with their travel to the UW Health. Expenses for official visitors should be processed using a *Non-Supplier Vendor or Non-Employee Payment Request*. The purpose of the visit and the relationship to the UW Health must be explained on the payment request. The visitor's home address and social security number are required for reimbursement of travel expenses. If the official visitor is receiving a reimbursement for services, a W-9 and verification of the OIG Exclusion Check must accompany the payment request.

d. External Consultants and Independent Contractors

Consultants and independent contractors, by definition, are separate business entities and the costs of travel performed under the terms of their engagement must be negotiated and included as part of the total consultant contract fees. Consultants are responsible for maintaining their own records of expenditures incurred related to those fees earned. For payment of fees, a completed W-9 and verification of the OIG Exclusion Check must accompany the reimbursement request. For additional information please review, UW Health Administrative policy 1.32 Travel Expense Reimbursement and Reporting Requirements of Consultants & Contractors. Consultants and independent contractors are expected to follow all UW Health travel policies for hotel, airfare, meals, etc.

V. FORMS

Non-Supplier Vendor or Non-Employee Payment Request
Candidate Interview Expense Instructions
Request for Approval for Candidate Interview Expenses

VI. REFERENCES

UW Health Administrative Policy 1.17 Motor Vehicle Policy
UW Health Administrative Policy 1.32 Travel Expense Reimbursement and Reporting Requirements of Consultants and Contractors
UW Health Administrative Policy 1.64 Employee Gift Policy
UW Health Administrative Policy 3.15 Food Catering at UW Health
UW Health Administrative Policy 11.30 Use and Oversight of Departmental Purchasing Cards
UW Health Administrative Policy 9.39 Tuition Reimbursement
UW Health Relocation Assistance for New Hires Guideline

VII. COORDINATION

Sr. Management Sponsor: Chief Financial Officer
Author: Director, Finance/Controller, Travel and Expense Specialist
Reviewer: Chief Human Resource Officer, VP Finance, UWMF CAO/VP Practice Plan, VP Business Integrity

Approval Committee: UW Health Administrative Policy and Procedure Committee

SIGNED BY

Elizabeth Bolt
UW Health Chief Operating Officer