1. General

The University’s faculty, staff, and students are reimbursed in accordance with this policy for reasonable and allowable costs incurred when traveling on official University business. Travelers whose expenses are reimbursed by outside sources may be subject to more restrictive reimbursement regulations than found in this policy. In such cases, a traveler’s unit may use unrestricted funds to reimburse the traveler for the difference between a more restrictive regulation and this policy. In no case, however, shall reimbursements for travel expenses exceed the limits of this policy, regardless of the source of funds. Units may establish reasonable reimbursement policies that define lower limits than the maximum levels defined in this policy. In all instances, travelers are urged to exercise good judgment when incurring travel expenses.

For guidance on travel time that is considered paid time for nonexempt employees, refer to Sections 7 and 10 of UAP 3300 (“Paid Time”).

Students traveling on behalf of a UNM student organization are reimbursed according to the applicable student organization’s policies and procedures, but at no time will they be reimbursed in excess of the limits of this policy, regardless of the source of funds.

The Internal Revenue Service (IRS) has specific requirements for reimbursing foreign nationals, which are described in Section 5.1 of UAP 2180 (“Foreign Nationals”).
The Board of Regents and other non-salaried public officers of the University may elect reimbursement under this policy or under the regulations of the New Mexico Department of Finance and Administration.

2. Accountable Plan

Under the IRS's regulations, reimbursements and payments for ordinary and necessary business-related expenses that are not lavish or extravagant are excluded from taxable compensation when made under an "accountable plan" policy. Otherwise, the reimbursements or payments that travelers receive for allowable expenditures may be considered part of their taxable compensation. Ordinary is defined as "common in [a] field of trade, business or profession" and necessary as "helpful and appropriate for [a] business." To qualify as business expenses, expenditures must be directly related to or associated with the University's mission. In addition, in order to qualify as an accountable plan, travel reimbursement and payment requests must be submitted and appropriately substantiated in Chrome River Expense within sixty (60) calendar days of the last day of travel. Requests not submitted within sixty (60) calendar days after the conclusion of the travel, and those without a valid UNM business purpose, will be included in the employee's wages, subject to tax withholding, and reported to the IRS and the employee on the applicable IRS form. Reimbursements and payments will not be processed if submitted more than one hundred and eighty (180) calendar days after the last day of travel.

3. Reimbursement

3.1. Eligibility

To be eligible for travel expense reimbursement other than mileage, travelers must be on official University business at least fifty (50) miles away from their assigned work location.

3.2. Documentation

Travelers seeking reimbursement of travel costs incurred using personal funds should submit a request via Chrome River Expense. Travelers may delegate the authority to submit such requests. The University business purpose of the travel, and all required supporting documentation (including receipts) must be provided. The traveler and the applicable dean, director, or department head must approve the request in Chrome River Expense. For travelers whose costs will be covered under a contract or grant, the principal investigator (PI) for the contract or grant is required to approve the request in Chrome River Expense, in lieu of the dean, director, or department head. If the traveler is a dean, director, department head, or PI, the traveler's supervisor must approve the request in Chrome River Expense.

To expedite processing of requests for travel reimbursement, travelers should thoroughly explain their travel claims and provide itemized receipts and supporting documentation to verify that the expenses were paid by the
person being reimbursed. This is important for processing and to satisfy internal and external reviews and audits. If receipts are unavailable, the traveler must certify in Chrome River Expense that no other reimbursement claim will be submitted to any other entity. This certification will also route to the applicable dean, director, department head, or PI, who must also indicate approval via Chrome River Expense, and indicate that the department assumes responsibility for any duplicate payment.

3.3. Approval of Reimbursement Requests

The approvals required under this policy must be completed by the applicable persons either via email, or by logging in to Chrome River Expense. Any of the parties required to provide approval, other than the traveler, as indicated in Section 3.2 herein, may delegate this authority to a person within the department with appropriate authority, such as a department administrator or financial manager.

4. Prior Approval

4.1. Travel Within the United States

Departments and other units may establish procedures for requiring prior approval of travel within the United States. The University will process claims for reimbursement approved by deans, directors, department heads, or PIs and assume prior approval was, or would have been, obtained from the appropriate person or delegate, based on their approval of the reimbursement request, as detailed in Sections 3.2 and 3.3 above.

4.2. International Travel

Travelers on international business must receive the prior approval of their dean, director, department head, PI, or designate. In the case of travel by a dean, director, department head, or PI, the approval must be made by the person who is in a position of authority over the traveler. Where the traveler has continuing business overseas, such approval may cover multiple trips. Traveling on restricted contract and grant funding may require prior written approval for each international trip from the sponsoring agency.

5. Export Control Compliance

Travelers are required to comply with all export control laws and regulations. Information about how these laws and regulations affect travel, especially international travel, is available on the Vice President for Research's export control website.

6. Health and Accident Insurance for International Travel

Health and accident insurance for international travel is available through the University's Safety and Risk Services Department. This coverage will help travelers who become sick or injured while traveling in a foreign
country to locate and receive medical care. The insurance also covers medical evacuation and repatriation of remains. While this coverage is available, it is considered an optional, personal expense, and therefore cannot be paid with University funds, including grant funds, except as noted below. Please contact the Safety and Risk Services Department for more information regarding this coverage.

For University sponsored study-abroad trips, trip leaders and participants are required to purchase health and accident insurance, as described in Section 4.1 of UAP 2710 (“Education Abroad Health and Safety”), which may be paid with University funds and with contract and grant funds (if allowable under the terms of the award).

7. Transportation Expenses

Transportation expenses are the ordinary and necessary expenses of getting from the traveler’s place of employment to another work site while on University business. If required due to the start and end times of the business event, travel on the day before and/or after the event may be allowed. Travel time does not include time spent for personal business or time required to travel by car that exceeds travel time via commercial transportation, unless travel by car is necessitated by the nature of the trip.

8. Air Travel

8.1. Parking

Travelers may be reimbursed the cost of parking at the airport. In lieu of parking, travelers may be reimbursed the cost of transportation to and from the airport (such as by taxi) if it is less than the cost of parking at the airport for the duration of the trip. Travelers will be reimbursed for such transportation expenses with proper documentation.

8.2. Commercial Airlines

The University will pay the cost of commercial airline travel at the economy- or coach-class rate that meets the traveler’s scheduling and business needs, unless the exceptions in Section 8.2.1 apply. Travelers will be reimbursed for fees associated with airline travel (such as for baggage, an aisle seat within the economy or coach class, early boarding, or other fees associated with the economy or coach class that meet the traveler’s needs), when the department administrator or other department approver has determined that the fees are reasonable and appropriate for the purpose and length of the trip. Receipts must be submitted in Chrome River Expense for these fees, but no further justification other than the receipts for the fees is necessary, unless the combined add-on fees are $75 or greater per travel day, including luggage fees at the lowest available rate at the time of the reservation based on a reasonable flight schedule, except as outlined below. Travelers are encouraged to plan their travel far enough in advance to be able to receive the lowest available airfares. Travelers may always upgrade to other than economy- or coach-class accommodations at their personal
expense, including through the redemption of frequent flyer benefits. Under the Fly America Act, Pursuant to federal regulations (FAR 52.247-63), transportation paid by a federal contract or grant must use American carriers whenever possible. Sponsored research projects are subject to the terms and conditions of the specific awards, as well as applicable program guidelines, which may restrict the use of funds for certain types of expenses. Please contact the appropriate Contract and Grant Accounting Office for your award with any questions.

8.2.1. Exceptions for Class of Air Service

Flying business class when conducting University business is allowed only under the following extenuating circumstances:

- Where the origin or destination is outside the United States and the scheduled flight time, including stopovers and change of planes, is in excess of fourteen (14) hours and the traveler will be engaged in business activities the following day or sooner. This does not include time spent at the originating and ultimate arrival airports.

- When the use of business class results in an overall savings to the University by avoiding additional subsistence costs or lost productive time.

- When the use of business class is necessary to accommodate a documented medical disability or other special need.

Premium economy class (which airlines refer to by several similar names) is allowed for international travel flights consisting of five (5) hours or more of total travel time.

It is the traveler’s responsibility to provide documentation of the appropriate exception when applicable.

8.2.2. Frequent Flyer Mileage

All frequent flyer mileage or other incentives earned by the individual while on University business may be retained by travelers for University or personal use. However, the method and routing of travel must not be arranged solely to take advantage of such incentives. The use of frequent flyer miles and other incentives for University business are not reimbursable by the University, as these are not actual out-of-pocket expenses that have been incurred by travelers.

8.2.3. In-Flight Technology Charges

The reimbursement of in-flight charges for access to the Internet, to a phone, and similar charges are not allowed unless travelers can show that incurring these additional expenses provide a greater benefit to the University than accessing these services pre- or post-flight at no charge.

8.3. Chartered Air Transportation
Chartered air transportation will be reimbursed in full when there are financial savings associated with this type of travel or unique time constraints that favor chartered transportation. Otherwise, chartered transportation will be reimbursed at the lower of the cost of commercial travel at the lowest available rate at the time of the reservation or the actual charter expense. Refer to Section 11.1 for procurement procedures for chartered transportation.

8.4. Privately Owned Airplane

In accordance with the New Mexico Per Diem and Mileage Act, business usage of personal aircraft will be reimbursed at the rate of eighty-eight cents ($0.88) per mile or the lowest available airfare at the time commercial reservations would normally have been made, whichever is less.

9. Automobile Travel

9.1. Rental

Travelers are encouraged to use cost effective public transportation when available, but are authorized to rent automobiles when necessary. The business need for the rental car must be fully explained in the reimbursement request. Reimbursement for expenses incurred when traveling by a rented automobile in lieu of air travel for out-of-state travel may not exceed the cost the traveler would have otherwise incurred if the traveler had flown. Due to the increased risk of rollover accidents associated with fifteen (15) passenger vans, these vehicles may not be rented for University business. Travelers should use the services of those vendors with which the University has contracted for favorable terms, Enterprise and National. These rates can be viewed on the Purchasing Office website. However, if a different vendor has more favorable rates, that vendor may be used.

It is recommended that the driver of a rental car for UNM business purposes obtain a UNM driving license or complete defensive driving training, such as the National Safety Council Defensive Driving Course.

9.2. Rental Car Insurance

9.2.1. Renting Vehicles through UNM’s Agreement with Enterprise and National

The University’s agreement with Enterprise and National includes coverage for a collision damage waiver (CDW) and a loss damage waiver (LDW) at no additional charge to travelers. In order to take advantage of these changes, travelers must use the new Enterprise and National agreement (No. XZ34492) when making their reservations. The CDW and LDW coverage should be declined when picking up an Enterprise or National rental vehicle because the coverage is already included in the UNM rates.

9.2.2. Renting Vehicles from Other Vendors
If travelers do not make reservations under the University's agreement with Enterprise and National and use another rental car vendor, then the State of New Mexico Risk Management Division coverage would apply in the event of an incident. The Risk Management Department treats cars rented by University travelers for official University business as if they were UNM vehicles. For liability purposes, UNM is covered by the Tort Claims Act. For physical damage, UNM’s share of the damages would be capped at $2,500 (with $1,750 paid by the renting department and the remainder paid by Safety and Risk Services). The State of New Mexico Risk Management Division will pay any damages over the $2,500 cap.

Upon approval of the renting department’s dean, director, department head, or delegate, travelers may be allowed to purchase additional CDW or LDW insurance if they are on UNM business travel out of state.

9.2.3. International Rental Car Insurance

For international travel, contact Safety and Risk Services for a determination as to whether insurance needs to be purchased.

9.3. Global Positioning System (GPS) Feature

Generally, the GPS feature offered by rental car companies is not considered an “ordinary and necessary expense” and payment for this feature with University funds is not normally authorized. However, deans, directors, department heads, or their delegates, may authorize payment for the use of a GPS feature if they decide it is in the best interest of the University. This authorization must be made prior to the trip, be in writing, include a justification, and be submitted as part of the travel documentation in the request in Chrome River Expense.

9.4. Personal Automobile

Consistent with the New Mexico State Per Diem and Mileage Act, use of a personal automobile for official University business may be reimbursed up to the IRS standard mileage rate in effect for the time specified in the New Mexico Per Diem and Mileage Act. Refer to the "Mileage Rate Allowance for Usage of a Privately Owned Vehicle" page in the "Travel" section of the Financial Services Unrestricted Accounting, Main website for the current allowable rate. Each department should decide and communicate if it will reimburse at a lesser rate. Employees may be reimbursed only for miles actually driven while conducting University business. The rate is intended to cover all costs associated with owning the automobile, including gasoline, maintenance and repairs, and insurance.

9.4.1. In-State and Local Mileage

Mileage reimbursement may be allowed for in-state travel between cities and within the local area, and must exclude mileage normally associated with commuting from the residence to the place of employment.
Documentation of business mileage can be submitted in Chrome River Expense using the Google Maps feature to calculate the distance. Mileage can also be documented by submitting the standard Mileage Log available on the Unrestricted Accounting-Main website.

9.4.2. Out-of-State Mileage

Reimbursement for expenses incurred when traveling by personal automobile in lieu of air travel for out-of-state travel may not exceed the cost the traveler would have otherwise incurred if the traveler had flown. If travelers drive due to personal preference, they must provide documentation of what the total costs would have been had they flown. This documentation should include at least three (3) airline quotes (include Southwest Airlines when applicable) for the actual travel dates, the lowest of which should be used in the comparison, as well as documentation showing what the most economical local transportation would have cost. The reimbursement amount allowed will be the lower of the total air travel costs, or the mileage reimbursement. If the traveler fails to provide the required comparison information, the Financial Services accounting office will calculate the comparison and determine the allowable reimbursement.

9.5. Taxi Fares

Taxi fares may be reimbursed for travel to and from a business destination such as airport, hotel, conference site, or other location necessitated by the business trip. Taxi fares for travel to restaurants for personal meals or other locations of personal interest are not allowed.

9.6. Fleet Automobiles

The University Physical Plant Automotive Center provides a full-service rental service at competitive rates. Refer to UAP 7780 (“Use of University Vehicles”) for more information.

9.7. Car Sharing Program

Enterprise CarShare vehicles are available for hourly rental for University business and reimbursement may be requested for miles actually driven while conducting University business.

10. Other Types of Transportation

Occasionally, a traveler may need to use alternate types of transportation, such as a boat. Associated reimbursement requests should be submitted via Chrome River Expense, with the necessary supporting documentation and an explanation of the need for the alternative transportation.

11. Procurement Procedures
Travel expenses, excluding personal meals, may be purchased with a University Purchasing Card (PCard). Refer to “Using the PCard for Travel” on the Purchasing Department website for specific procedures. Prepayment of conference or workshop fees should be made with a PCard or via Chrome River Invoice when paying the vendor directly. If a PCard is used to make travel purchases that are not in compliance with this policy, the cardholder must immediately reimburse the University for the disallowed expenses. When using a PCard to pay for travel expenses, care should be taken to use vendors who will issue refunds or allow for future use of services purchased in the event the travel does not occur. Individuals who do not complete travel plans for which expenses were paid on a PCard will be required to reimburse UNM for those expenses unless a valid reason is provided.

As an alternative to using the PCard, travelers may use personal funds to pay for their travel expenses and request reimbursement via Chrome River Expense after they return from the travel. Travelers must provide receipts to document that they incurred the expenses. Travelers’ personal meal expenses must be paid for using personal funds. The traveler will be reimbursed for meal expenses via a request submitted in Chrome River Expense, using the applicable per diem rate, upon completion of the travel.

11.1. Chartered Transportation

Chartered transportation for group or team travel must be processed through the Purchasing Department. Departments should submit a Purchase Requisition in LoboMart a minimum of thirty (30) days before the intended travel in order to allow for completion of this process.

12. Lodging and Meals

Travelers may be reimbursed expenses for lodging and meals, subject to the limitations of this section. Per diem meal reimbursement includes the actual cost of food, beverages, gratuities, and incidental expenses. Receipts are not required for travel costs reimbursed on a per diem basis. Normally, the traveler will use the per diem rate for the location where the business event occurred. If the traveler uses a different rate, an explanation must be provided in the request in Chrome River Expense.

Reimbursement requests for actual expenses incurred by a UNM individual (faculty, staff, or student) when purchasing meals for other UNM individuals while traveling as defined in Section 3.1 of this policy, who therefore qualify for per diem reimbursement, is not generally allowable. Each such individual is entitled to request the appropriate meal per diem amount provided for under this policy.

Travelers may be reimbursed for lodging and meal expenses by any one of the methods listed below.

12.1. Day Trip Meal Allowance
As noted in section 12.3 herein, in regard to overnight travel, meal per diem is allowed at 75% of the applicable rate on both the departure day and return day. Similarly, travel that does not include an overnight stay, also referred to by the IRS as a “rest period,” will be considered a “travel day” for the purposes of determining allowable meal per diem. Therefore, travel with no overnight stay, or rest period, is limited to an IRS Form W-2 tax reportable day trip meal allowance of no more than 75% of the applicable meal per diem rate, in cases where the department approving authority expects the traveler to incur meal expenses. No day trip meal allowance will be paid when the traveler receives a provided meal, regardless of amount. Travel time must exceed twelve (12) hours in order to claim a day trip meal allowance when funded by federal sources.

12.2. Flat Per Diem Allowance for International Travel and Travel Within the United States

The per diem allowance for international travel and travel within the United States is defined in the New Mexico Per Diem and Mileage Act. Travelers may request reimbursement of eighty-five dollars ($85) for in-state travel and one hundred fifteen dollars ($115) for out-of-state and international travel. Pursuant to the provisions of RPM 7.7 (“Travel Reimbursement and Per Diem”), the higher rate listed in the Act may be allowed if the Regents, in a public meeting, determine that the noted rates are inadequate for travel to a particular destination. This per diem rate allowance is a payment in lieu of reimbursement for actual lodging and meal costs, and is intended for each twenty-four (24) hour period or for a period of less than twenty-four (24) hours if overnight lodging is required. In the latter case, the per diem is reduced for unallowable meal costs. Any reduction in or addition to meal per diem amounts will be calculated in accordance with Section 12.3 herein and will be based on the location where the business event occurred. This allowance is a payment in lieu of reimbursement for lodging and actual meal costs, and applies whether or not there are actual lodging costs. If either lodging or meals are included in conference or program fees, reimbursement must be reduced by the applicable amount.

12.3. Actual Lodging Expenses, Plus a Per Diem Meal and Incidental Expenses Reimbursement

This method is allowed for both domestic and international travel. Actual lodging expenses paid with the traveler’s personal funds will be reimbursed when supported by itemized receipts showing payment in full. Travelers may request reimbursement for meals and incidental expenses at the federal reimbursement rates for travel to destinations outside of New Mexico. Reimbursement for meals and incidental expenses for travel within New Mexico is limited to the lowest federal meal per diem rate applicable to New Mexico; this per diem rate is applicable to all travel within New Mexico even if the U.S. General Service Administration (GSA) designates a higher rate for a specific city in New Mexico. The meals and incidental expense per diem rate is determined by the GSA and the U.S. Department of State. Links to the approved meals and incidental expense per diem rates
applicable to this section can be accessed via the [Unrestricted Accounting, Main](#) website. Travelers may request reimbursement at the federal rate for each full twenty-four (24) hour period subject to limitations addressed in this policy.

For overnight travel, travelers may be paid 75% of the allowable per diem rate for the business destination, on both the day of departure and the day of return.

For example, if the business destination has a per diem rate of $60, the traveler is entitled to a per diem reimbursement of $45 (.75 x $60) for both the day of departure and the day of return, regardless of departure or arrival times.

When travel is reimbursed from external sources that have specific travel reimbursement policies more restrictive than those defined herein, the external agency policies shall be applicable. The per diem amounts referenced above are the maximum that may be claimed, unless the traveler’s meal qualifies as a conference meal (see Section 12. herein) or as an official University hospitality expense in accordance with Section 5.2 of UAP 4000 ("Allowable and Unallowable Expenditures").

### 12.4. Conference Meals and Lodging

A "conference meal" is defined as a meal that is offered for separate purchase by the conference, or is provided by the conference. When travelers incur expenses for conference meals in excess of the per diem allowances set forth above, the University will reimburse the actual meal expense upon presentation of the appropriate receipt; the per diem must also be proportionately reduced. When meals are included in conference fees, or otherwise provided, the per diem meal reimbursement must be reduced by the appropriate GSA rate allocation for each meal provided.

Continental breakfast provided at a hotel, or by a conference, does not require a reduction in per diem. A reduction is not required when conference or hotel materials clearly indicate a "continental" breakfast is provided.

Reimbursement for conference lodging costs which exceed the cost of lodging as advertised for the conference must be explained. In order to determine the advertised lodging rate and whether any meals are included in the conference fee, travelers must provide a copy of conference materials that provide this information, with the request submitted in Chrome River Expense.

### 12.5. Field Travel

When travelers are on field travel status, defined as travel for an extended period where normal accommodations either are not available or desirable, a per diem allowance for lodging and meals of seventy-five dollars ($75) may be claimed in lieu of actual lodging and meals. An example of field travel would be camping in a tent while conducting research in a remote area.
13. Combining Business Travel with Personal Travel

University business travelers may combine business travel with personal travel, as long as doing so does not change the primary purpose of the travel from business to personal. If the primary purpose is determined to be personal, under IRS guidelines, certain costs may not be reimbursable. Travel for personal, rather than business, purposes may be added at the beginning or end of a University business trip, or friends or family may accompany a University traveler on a business trip. In such instances, the costs attributable to the University traveler for business purposes must be clearly separated from any personal travel costs of the traveler and the travel costs of the traveler's family or friends. For trips that are combinations of business and personal travel, costs of the business traveler may be reimbursed as follows:

13.1. Airfare

The business traveler's airfare, as described in this policy, will be reimbursed to and from the work location to the business destination.

Airfare to and from a personal destination is not allowable, unless documentation is provided showing that the cost was less than the airfare to and from the business destination. In such cases, Financial Services must be provided with documentation that shows what the airfare costs directly to and from the business destination, for the actual dates of the business event, would have been. The documentation should be from a travel site, such as Travelocity or Expedia, and include at least the three (3) lowest-cost flight choices; when applicable, Southwest Airlines' airfare also should be included as a comparison. The lowest cost, using a reasonable flight schedule based on the dates and times of the business event, will be used to determine what is allowable. If contemporaneous documentation is not provided, Financial Services will conduct a post-travel-date comparison. Comparison methodology is located on the Unrestricted Accounting-Main website.

13.2. Ground Transportation

The business traveler's ground transportation costs will be reimbursed, as described in this policy, and limited to the dates of the business event and for appropriate business needs.

Additional costs, incurred for dates before or after the dates of the business event, or for other individuals not on University business, are not allowable. If shuttle, taxi, or similar costs are incurred in which costs for non-UNM business travelers are included, there must be clear documentation of what the cost for the business traveler only would have been.

13.3. Lodging Costs
The business traveler’s lodging costs will be reimbursed, as described in this policy, and limited to the dates of the business event.

Additional costs incurred for dates before or after the dates of the business event, or for other individuals not on UNM business, are not allowable. If other than the UNM-business traveler stays in the hotel or other room with the UNM-business traveler, there must be clear documentation of what the cost for the business traveler only would have been.

13.4. Meal Per Diem

The business traveler’s meal per diem will be reimbursed, as described in this policy, and limited to the dates of the business event.

13.5. Lodging with Family or Friends

Travelers may, and are encouraged to, take advantage of staying with friends or family who live at the travelers’ business destinations, in order to save UNM the cost of lodging. Though such travelers have no lodging costs, they are entitled to up to the $85 (in-state) or $115 (out-of-state including international) per diem, as described in Section 12.2 of this policy.

14. Miscellaneous Expenses

Other necessary business expenses paid by the traveler using personal funds, such as ground transportation and associated tips, parking, business telephone calls, registration fees, copying charges, and Internet services will be reimbursed when itemized receipts are provided, along with a valid University business purpose. The per diem rates discussed in Section 12.3 above also cover incidental expenses defined by the IRS to include fees and tips for persons who provide services such as luggage handling, laundry, cleaning, and pressing of clothing. In addition, meal gratuities are considered to be included in the per diem amount. Therefore, individuals being paid per diem cannot also separately claim reimbursement for these incidental expenses. Incidental expenses that are not considered part of the per diem rate, as noted in the preceding paragraph, can be reimbursed as separate charges when supported by receipts.

15. Passports

No reimbursement is provided for costs associated with obtaining a passport for international travel.


When travelers request reimbursement for expenses paid in foreign currency, Chrome River Expense will calculate the appropriate currency conversion based on the exchange rate in effect for the payment date.
17. Exceptions

Any exceptions to this policy that are not otherwise provided for must be approved, in advance and in writing, by the Executive Vice President for Administration, the Provost, or Chancellor.