

Travel and Entertainment Policy

NYIT's policy is to reimburse employees for necessary, reasonable and authorized travel and entertainment expenses incurred for approved NYIT business, subject to applicable tax laws. This policy applies to all travel and entertainment by NYIT employees, provided that expenses incurred in connection with grants or sponsored projects will be governed by the terms of the applicable award where inconsistent with this policy.

Local Transportation

Off-Campus Meetings

Travel to off-campus meetings in the New York metropolitan area for NYIT business will be reimbursed, provided that employees are expected to use the most economical mode of transportation available. If the employee uses his or her personal automobile, the cost of the trip will be determined using the IRS Standard Mileage Rate allowance plus tolls and parking. Where it is more economical, the employee is expected to use public transportation. For off-campus meetings in Manhattan, employees are expected to use bus or subway rather than taxis whenever reasonably possible.

- Commutation from the employee's home to the office is not reimbursable.

Travel Between Campuses

NYIT will reimburse employees for travel expenses incurred in connection with authorized, business-related travel between the employee's home or principal campus and another NYIT campus, provided that there will be no reimbursement for vice presidents, deans, and other employees who are expected to work regularly at more than one campus. Employees will be expected to use the most economical transportation available.

- For travel by public transportation, NYIT will reimburse the employee for basic public transportation where available, i.e. railroad, subway and bus. Taxi and car service expenses will only be reimbursed if no public transportation is available.

- For travel by automobile (only reimbursable if the cost is less than the cost of public transportation), the cost of the trip will be determined using the IRS Standard Mileage Rate allowance plus tolls and parking. For this calculation, the approved one-way distances between the New York campuses are:
 - Old Westbury to/from Central Islip: 26 miles
 - Old Westbury to/from Manhattan: 27 miles
 - Central Islip to/from Manhattan: 48 miles
- If traveling from home, only the miles in excess of your normal commute will be reimbursed. Parking discounts are available at garages near the Manhattan campus; the maximum parking reimbursement is \$16.

Local Meals and Entertainment

Meals with non-NYIT individuals will be reimbursed if they are necessary and customary for the purpose of furthering NYIT business, either in connection with a meeting or to provide hospitality. Expenses for such meals should be kept to a reasonable level and not be lavish or extravagant. The names, titles, and affiliations of those in attendance at the function must be indicated on the employee's expense report along with the statement of business purpose. In addition, a detailed restaurant invoice must accompany the expense report.

In cases where NYIT employees meet over a meal when they are not traveling, the cost of the meal is not reimbursable unless there is a clear and compelling business reason to meet over a meal. Generally, this requirement is met when it is not possible for the employees to meet during other working hours, and the purpose of the meeting is to conduct business in accordance with a formal agenda. Such business meals should be infrequent and should generally be served at the meeting site. IRS regulations do not allow for the reimbursement of meal charges incurred by employees who are not traveling away from home (i.e., their travel does not require an overnight stay) unless the above criterion is met and there is a clear benefit to the institution.

Alcoholic beverages consumed during business meals involving only faculty or staff will not be reimbursed. However, entertainment and business meetings conducted by senior administration (president, vice presidents, and deans) may include alcoholic beverages as long as a business purpose is provided. Reimbursement of

alcoholic beverages may be allowed in conjunction with official NYIT business entertainment and hospitality for non-NYIT individuals.

Expenses associated with seasonal gatherings, birthday/wedding/baby celebrations, sympathy, illness, employee departures and social gatherings are considered to be personal in nature and will not be reimbursed or paid utilizing NYIT funds. NYIT funds may also not be used for gifts or for making donations to any outside agency/institution or other group.

Non-Local Travel and Entertainment

Travel outside of the New York metropolitan area ("non-local travel") by the president's direct reports must be authorized by the president. For other staff employees, non-local travel must be authorized by the responsible vice president. For faculty and administrators working within a school or program, 1) non-local domestic travel must be authorized by the dean, and 2) international travel must be authorized by both the dean and the vice president of academic affairs. All authorizations must be in writing.

Advances

Advances are available for business travel when they are properly approved and requested in a reasonable time frame (no more than 45 days), prior to the commencement of travel. Advances should be requested only when absolutely necessary and must be settled prior to obtaining a new advance. Travel advances cannot exceed the estimated reimbursable cost of the trip. Travel advances must be requested and approved via the Request for Travel Advance form (found on the [NYIT Self Services Portal](#), login required). Upon approval, the approver's office enters a travel advance requisition into the Oracle financial system. Additionally, a copy of the Request for Travel Advance form must accompany the expense report for the trip.

Advances must be settled within 30 days of completion of the trip (i.e., expense report for the trip must be completed with the travel advance being deducted from the total expenses). If actual costs exceed the advance, the traveler will be issued a check for the difference. If the actual costs are less than the advance, the traveler

will remit the difference, by check, to NYIT along with the completed travel voucher. The Internal Revenue Service requires that travel expenses for which an advance has been received or which has been directly paid for by the employer must be substantiated within a reasonable timeframe after the expenses are incurred. If an advance is not settled within a reasonable time after the completion of the trip, the amount will be included on the employee's W-2 form and be treated as compensation, thus increasing the employee's taxable income.

Non-Local Transportation

General Rules

Employees are expected to use the most economical mode of transportation available, consistent with the authorized purpose and business practicalities of the trip. Employees are strongly encouraged to make travel arrangements at the earliest possible date, in order to achieve the lowest possible cost. Rental or employee-owned vehicles and taxis should be used only if other means of transportation are unavailable, more costly, impractical, or if the time saved is advantageous to conducting business.

Employees are encouraged to combine NYIT travel with other business so that travel expenses can be shared with other organizations and are responsible for seeking reimbursement for expenses payable by others. In no case may the reimbursement to the employee from all sources exceed the total expenses incurred.

All business travel arrangements involving air, hotel, or car rental reservations should be made through NYIT's preferred vendors, and preferably billed directly to NYIT's procurement department by the travel agency or vendor. If a vendor other than a preferred vendor is used, or if the employee pays for his or her fare directly, then the employee is responsible for submitting evidence that the rates received were comparable, or lowest available.

Air Travel

Coach/economy class accommodations must be used for all flights, except where business class is authorized by the president or the responsible vice president. Purchase of full-fare economy tickets for purposes of upgrading to a higher class when cheaper tickets are available is not permitted. Exchanging tickets, downgrading classes, or making other arrangements with an NYIT-provided airline

ticket for personal benefit is prohibited. Reward program benefits offered by airlines are the property of the employee, and may be used by the employee for his or her own personal use.

All unused tickets must be returned as soon as possible to the procurement department. Reimbursement for any "out-of-pocket" add-on-fees, due to justified flight changes made by the employee, requires a receipt and all related documentation. If a penalty occurs because it is necessary to change the ticket due to the employee's work schedule, the employee may be reimbursed for the penalty.

If travel is to be paid for by a U.S. government grant or contract, U.S. flag air carriers should be used to the maximum extent possible. This requirement should not be influenced by factors of cost, convenience, or personal travel preference.

Rail/Bus

Reimbursement for rail or bus may not exceed the total reimbursable cost of air transportation for a similar trip.

Private Automobile

NYIT will pay the current Internal Revenue Service rate-per-mile for business travel by private automobile, based on the actual driving distance by the most direct route. The standard mileage allowance is in lieu of all actual automobile expenses such as fuel and lubrication, towing charges, physical damage to the vehicle, repairs, tires, depreciation, insurance etc.

Tolls and parking fees incurred in the course of business travel will also be reimbursed. No reimbursement will be made for traffic fines, parking tickets, or for damages incurred to an employee's car. When using a personal vehicle for business purposes, the employee is responsible for carrying adequate liability insurance, including not less than \$100,000/\$300,000 bodily injury and \$25,000 property damage.

When use of a personal automobile has been authorized and is used in travel for which air is generally most appropriate, reimbursement may not exceed the allowable cost that would have been incurred had travel been by air. Because private automobile reimbursement is to reimburse the owner for use of the car, mileage and related expenses are payable to only one of the two or more persons traveling together in the same vehicle.

Auto Rental

If NYIT business requires an employee to travel more than 15 miles in a city outside the New York metropolitan area, other than the one in which he/she lives, a rental car may be authorized. Compact-size cars are the standard level of vehicle to be rented. Tolls and parking fees incurred in the course of business travel will also be reimbursed. No reimbursement will be made for traffic fines or parking tickets incurred.

Each user of a rental car should inspect it for signs of physical damage before accepting the vehicle. Any damage incurred to a rented vehicle should be reported to the car rental agency immediately. For insurance purposes, employees are requested to include NYIT as an additional insured party on car rental agreements. Since NYIT's insurance policy provides coverage in excess of the rental agencies', travelers should not buy and will not be reimbursed for extra insurance from a car rental agency (such as "buy-back" deductible for comprehensive and collision), except when the individual is traveling to foreign countries where it is mandatory. All coverage mandated by the foreign country/locality must be purchased and must be equal to \$10,000. If the mandatory coverage is a minimum of \$5,000, the individual must purchase an additional \$5,000 so that the total is \$10,000.

Taxis

Reimbursement for taxis will be provided where an auto rental is not practical or economical.

Hotel Accommodations

Employees are expected to stay at middle-market hotels, subject to the region in which they are traveling and the discretion of the president or responsible vice president. Guaranteed charges will be reimbursed if emergency travel circumstances require cancellation of hotel reservations after the stipulated time. An employee traveling under 150 miles round trip from his/her home within one day is not authorized to stay overnight in a hotel, unless the employee feels incapable of driving. Lodging expenses must be submitted on the original itemized statement furnished by the hotel, including the final settlement. If lodging expenses are paid by the employee online, then documentation from the hotel detailing the lodging expenses and the amount charged to the employee's credit card must be submitted

with the expense report. Credit card statements and/or receipts will not be accepted as justification for reimbursement.

Actual costs of necessary business telephone calls, faxes, and Internet charges are allowable. Telephone costs must be itemized by business purpose and name of person called. Excessive telephone expenses will be considered an employee's personal expense. Due to the cost charged by hotels for telephone calls, it is recommended that employees use a calling card or a cell phone when making all telephone calls. Employees traveling internationally should consult with IT about obtaining a loaner cell phone with international service.

Meals and Incidentals

NYIT will reimburse the reasonable cost of meals for overnight travel. Receipts must be submitted.

Meals with non-NYIT individuals while traveling will be reimbursed if they are necessary and customary for the purpose of furthering NYIT business, either in connection with a meeting or to provide hospitality. Expenses for such meals should be kept to a reasonable level and not be lavish or extravagant. The names, titles, and affiliations of those in attendance must be indicated on the expense report along with the statement of business purpose, and a detailed restaurant invoice must be attached.

Whether dining alone or with others, meal expenses must be kept to a reasonable level. If the employee has any question about whether an expense will be deemed reasonable, the employee should seek pre-approval from the supervisor who signs the employee's expense reports.

Alcoholic beverages consumed during meals involving only faculty or staff will not be reimbursed. However, entertainment and business meetings conducted by senior administration (president, vice presidents, and deans) may include alcoholic beverages as long as a business purpose is provided. Reimbursement of alcoholic beverages may be allowed in conjunction with official NYIT business entertainment and hospitality for non-NYIT individuals.

Miscellaneous Charges

Miscellaneous business-related travel expenses (e.g. local transportation, customary gratuities, landing taxes, charges relating to purchase, or surrender of foreign exchange etc.), accompanied by proper documentation, will be reimbursed to the employee. Dry cleaning and/or laundry expenses will be reimbursed for business trips in excess of four business days with the submission of proper documentation. In general, miscellaneous personal costs incurred during business travel are not reimbursable. This includes sporting, cultural, leisure, and other such pursuits or activities.

Conference Fees

When the travel expenses are related to attendance at conferences or seminars, a copy of the program brochure must be attached to the expense report. The program must identify the dates of the conference as well as the details on what the conference fee covers. If the fee was paid previously through accounts payable, indicate the purchase order number on the conference program. If a copy of the program is unavailable, attach a detailed description of the conference, including the dates, the name and address of the organization that sponsors the conference, the location, and details of what the conference fee entitled the attendee to receive.

Combining Business and Personal Travel

If, for reasons other than NYIT business, an indirect route is traveled or travel by a direct route is interrupted, reimbursement for airfare will be at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less. The personal portion of the cost of a rental car must be subtracted from the total rental bill before the bill is submitted for reimbursement. The personal portion is defined as the difference between the actual cost and the cost that would have been incurred had the car been rented only for business purposes.

In general, the expenses of an employee's spouse, family or others accompanying the business traveler are not reimbursable. Internal Revenue Service regulations

state that when a spouse or other person attends a meeting or conference and has no significant role or performs only incidental duties of a clerical, secretarial or medical nature, the attendance does not constitute a business purpose.

Expense Reporting

The Travel and Entertainment Expense Report form is available online at on the Human Resources [Self Service Portal](#) (login required). The employee who incurred the expenses must sign and submit the expense report to his/her approver within 30 days of the date the expenses were incurred.

Expenses incurred by the president and by any members of the Board of Trustees are reviewed and approved by the internal audit director. In all other cases, the expense report must be reviewed and approved as follows: (1) by the president, where the expense is incurred by an employee who reports directly to the president; (2) by the responsible vice president, where the expense is incurred by an employee who works in a department other than academic affairs or medical affairs and global health; (3) by the responsible Dean, where the expense is incurred by a faculty member or administrator working within a school or program; and (4) by the responsible vice president for academic affairs or medical affairs and global health, where the expense is incurred by a dean, or other employee who reports directly to that vice president.

Properly completed and approved expense reports for trips to an NYIT campus or site abroad must be submitted to the Global Academic Programs located in Tower House, Long Island campus.

Properly completed and approved expense reports for trips to other locations abroad or within the United States, must be submitted to the Office of Financial Planning located in Gerry House, Long Island campus.

The budget manager must receive the expense reports within 60 days of the date the expenses were incurred. For reports submitted more than 60 days after the end of the trip on which the expenses are incurred, documentation of the reason for the delay must be provided. Reimbursement on late reports will be subject to the availability of funds and the department responsible for funding the expenses will have the discretion of denying reimbursement. Under no circumstances will NYIT reimburse an employee for expenses whose associated expense report and related

documentation are not received by the budget manager within 90 days of the date the expenses were incurred. Individuals must sign their own names on expense reports; they cannot have others sign for them. No employee may approve expenses for himself/herself, or for an individual to whom he or she reports. The employee is responsible for the accuracy and completeness of the expense report, and for providing all necessary supporting receipts.

All required documentation must be submitted to the budget manager before reimbursement can be processed. Dated, original, unaltered receipts or invoices for expenses must be submitted as back-up to a properly completed expense report. Receipts should be attached to an 8.5 × 11 sheet of paper and sorted in day order. Credit card payment forms are not considered to be itemized receipts for meals, transportation tickets, lodging, and car rental. Where expenses are being shared with external organizations, a duplicate copy of the receipts will suffice if a detailed explanation of who is paying the balance of the expenses is provided. In all other cases, the following original documentation is required: all pertinent invoices; passenger copies of air, rail, and non-local bus tickets (receipts for subways and local bus transportation are not required); car rental agreements or invoices, adjusted to deduct expenses for the personal use of the vehicle and any non-reimbursable insurance; lodging bills detailing all charges; a copy of the conference announcement that details the registration fee and what the fee includes; and original receipts or invoices for other expenses.

Expenses incurred in a foreign currency must be converted to U.S. dollars for reimbursement. The following additional information is required for each receipt: date of payment; description of expense (hotel, airfare, toll, etc.); amount in the foreign currency and the U.S. dollar equivalent amount; rate of exchange and source of rate of exchange (i.e., www.xe.com).

In the event a receipt is lost, the employee must seek a duplicate of receipt from the billing agency. In those rare cases when all attempts have failed to yield an acceptable receipt, a brief memorandum attached to the expense report may be accepted in lieu of a receipt. The memorandum, signed by the person incurring the expense and the person approving the expense, must state that no receipt or canceled check is available; the expense was on behalf of NYIT; the item and amount of the expense are accurate; and no other reimbursement of expense has been or will be sought or accepted from any other source. NYIT is not obligated to reimburse employees who do not submit their expense reports, and necessary documentary backup in a timely fashion.

The senior manager authorizing an expense is responsible for determining its justification and ensuring that the cost is within budget, and for ensuring that expense reports are compliant with this travel and entertainment policy. All incomplete or otherwise non-compliant expense reports submitted to the Office of Financial Planning or Global Academic Programs shall be returned to the appropriate senior manager who will be responsible for supervising completion of an expense report that is complete and compliant with this policy.

It is the responsibility of each employee to understand and comply with this policy prior to submitting expenses for payment. Any questions or guidance should be directed to the employee's supervisor. Periodic audits of expense reports will be conducted by internal audit to ensure ongoing compliance with this policy. Non-compliance with the policy may be grounds for disciplinary action. The act of signing an expense report form is a representation that the expenditures incurred are in accordance with this policy.