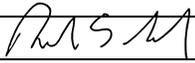


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IRIS Travel Policy and Procedures

A. PURPOSE AND INTRODUCTION	2
B. TRAVEL AUTHORIZATION	2
C. TRAVEL ADVANCES	3
D. TRAVEL COSTS	3
E. TRANSPORTATION.....	4
1. Mode of Travel.....	4
2. Commercial Air Transportation.....	4
a. Economy Fare	4
b. Use of U.S.-Flag Air Carriers.....	4
c. Use of Foreign-Flag Air Carriers	5
d. Flight Changes.....	6
e. Trusted Traveler Programs	7
3. Automobile Rental	7
4. Use of Private Vehicles.....	7
5. Other Ground Transportation.....	8
F. LODGING	8
G. MEALS AND INCIDENTAL EXPENSES	8
H. OTHER.....	10
I. LOCAL TRAVEL.....	10
J. TRAVEL DOCUMENTATION.....	10
K. REIMBURSEMENT PROCEDURES	10
L. ALLOWABLE AND UNALLOWABLE TRAVEL-RELATED COSTS	11
Addendum:	
Special Provisions for Transportable Array Field Travel	13

IRIS Travel Policy and Procedures

A. PURPOSE AND INTRODUCTION

The purpose of this IRIS travel policy (“policy”) is to outline the general guidelines and procedures for travel by authorized IRIS employees and other individuals traveling on official IRIS business.

As a federally sponsored non-profit organization, IRIS’ travel policy adheres to travel guidelines as prescribed in Title 2 Code of Federal Regulations (CFR) Part 200 – **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards** (also referred to as the Uniform Guidance).

The guidance provided in this policy may be adapted for specific activities, consistent with organizational policies and applicable award requirements. Personnel whose travel expenses are funded by a specific grant or contract should refer to the terms of that grant or contract for additional guidance on allowable expenditures.

IRIS management reserves the right to amend or revise policies and procedures at any time. Changes in policies and procedures will be distributed to IRIS staff and are to be considered effective on their date of issue. The program or office authorizing travel for non-IRIS staff is responsible for communicating the necessary requirements.

Should you have any questions that are not addressed here, please contact IRIS Financial Services by email at <admin@iris.edu>.

B. TRAVEL AUTHORIZATION

IRIS employees are responsible for submitting an electronic Travel Authorization Form to their supervisor (or authorizing manager) to request approval for travel at least 14 calendar days prior to the commencement of travel, if possible. If a trip is planned less than 14 days prior to departure, the electronic Travel Authorization Form must be submitted as soon as possible before travel begins. Electronic Travel Authorization Forms can be accessed on the web (https://www.iris.edu/hq/travel_authorization).

Management personnel are responsible for submitting and approving travel via a Travel Authorization Form for non-IRIS employees whose travel they are authorizing for reimbursement by IRIS. Alternate documentation for workshops and group meetings that include lists of participants may also be submitted to identify authorized travelers.

When authorizing and approving payment of travel expenses, management personnel

- must limit the authorization and payment of travel expenses to travel that is necessary to accomplish the project or program objectives in the most effective manner; and

- should consider alternatives, including teleconferencing, prior to authorizing travel.

C. TRAVEL ADVANCES

Where applicable,

1. A travel advance may be requested to offset expected out-of-pocket expenses that will be incurred during the course of an authorized trip.
2. Non-IRIS employees must submit a completed Form W-9, “Request for Taxpayer Identification Number and Certification,” before IRIS Financial Services will process a payment for a travel advance.
3. A travel expense report must be submitted within 30 days of the traveler’s return.
4. A traveler must reconcile an outstanding travel advance before he/she will be issued any reimbursement (travel or another business-related expense), except when a second trip starts within five working days of the first. Upon termination of employment, an employee must promptly reconcile all outstanding advances.
5. Failure to account for a cash advance within 90 days will result in the following actions:
 - Travel advance privileges will be suspended.
 - The advance will be reported as taxable income to the Internal Revenue Service unless the cash advance is returned.
 - The traveler continues to be responsible for repaying or settling the advance.

D. TRAVEL COSTS

“Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity...” *2 CFR §200.474*

Travel costs should be:

- Reasonable and necessary
- Directly attributable to specific work under an award or incurred in the normal course of administration of the organization
- Adequately documented
- In accordance with this policy

A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.

E. TRANSPORTATION

1. Mode of Travel

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets business travel needs.

Travel by common carrier (air, rail, bus) is considered the most advantageous method to travel. Other methods of transportation may be advantageous only when the use of common carrier transportation would interfere with the performance of business or impose an undue hardship upon the traveler, or when the total cost by common carrier exceeds the cost by another method of transportation.

2. Commercial Air Transportation

a. Economy Fare

With the exception of circumstances described below, IRIS does not reimburse airline travel at any class of service above economy (coach) class. Travelers should use the lowest, usually non-refundable, airfare that is reasonably available well in advance of travel.

Airfare costs in excess of the standard economy airfare are unallowable except when:

- a higher cost service is the only service offered between two points;
- economy fare would result in additional costs that would offset the transportation savings; or
- a medical need or disability requires accommodation.

The traveler must forward sufficient justification and documentation to the authorizing manager and obtain approval for non-coach fare prior to booking the ticket on the Travel Authorization Form.

Reasonable add-on airline fees (e.g., early check-in, advance coach seat selection fees, checked baggage fees, internet for business use) are reimbursable when approved by the authorizing manager. Travelers are encouraged to identify and obtain prior approval for non-customary travel expenses from the authorizing manager.

b. Use of U.S.-Flag Air Carriers

1. In accordance with the Fly America Act (49 USC 40118), any air transportation to, from, between, or within a country other than the U.S. of persons or property, the expense of which will be assisted by federal funding, must be performed by or under a code-sharing arrangement with a U.S.-flag air carrier if service provided by such a carrier is available (see Comptroller General Decision B-240956, dated September 25, 1991).

Tickets (or documentation for electronic tickets) must identify the U.S. flag air carrier's designator code and flight number.

2. For the purposes of this requirement, U.S.-flag air carrier service is considered available even though:
 - (a) comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier;
 - (b) foreign-flag air carrier service is preferred by, or is more convenient for, IRIS or traveler; or
 - (c) service by a foreign-flag air carrier can be paid for in excess foreign currency.
3. The following rules apply unless their application would result in the first or last leg of travel from or to the U.S. being performed by a foreign-flag air carrier:
 - (a) a U.S.-flag air carrier shall be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route.
 - (b) if a U.S.-flag air carrier does not serve an origin or interchange point, a foreign-flag air carrier shall be used only to the nearest interchange point on a usually traveled route to connect with a U.S. flag air carrier.

c. Use of Foreign-Flag Air Carriers

There are certain circumstances under which use of a foreign-flag air carrier is permissible. These circumstances are outlined below:

1. Airline "Open Skies" Agreements

A foreign flag air carrier may be used if the transportation is provided under an air transportation agreement between the United States and a foreign government, which the Department of Transportation has determined meets the requirements of the Fly America Act. For information on "open skies" agreements in which the United States has entered, please refer to the General Services Administration's (GSA) website at <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>.

Note on U.S./European Union Open Skies Agreement

In 2007, the U.S. entered into an "Open Skies" Agreement with the European Union ("EU"). This agreement was modified in June 2010. The current Agreement gives European Community airlines (airlines of Member States) the right to transport passengers and cargo on flights funded by the U.S. government, when the transportation is between:

- (1) any two points outside the United States; or
- (2) a point in the United States and any point outside the United States that the EU airline is authorized to serve under the "Open Skies" Agreement.

2. Involuntary Rerouting

Travel on a foreign-flag carrier is permitted if a U.S.-flag air carrier involuntarily reroutes the traveler via a foreign-flag air carrier, notwithstanding the availability of alternative U.S.-flag air carrier service.

3. Travel To and From the U.S. on non-European Community Airlines

Use of a non-European Community foreign-flag air carrier is permissible if the airport abroad is:

- (a) the traveler's origin or destination airport, and use of U.S.-flag air carrier service would extend the time in a travel status by at least 24 hours more than travel by a foreign-flag air carrier; or
- (b) an interchange point, and use of U.S.-flag air carrier service would increase the number of aircraft changes the traveler must make outside of the U.S. by two or more, would require the traveler to wait four hours or more to make connections at that point, or would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.

4. Travel Between Points Outside the U.S. on non-European Community Airlines

Use of a non-European Community foreign-flag air carrier is permissible if:

- (a) travel by a foreign-flag air carrier would eliminate two or more aircraft changes en route;
- (b) travel by a U.S.-flag air carrier would require a connecting time of four hours or more at an overseas interchange point; or
- (c) the travel is not part of the trip to or from the U.S., and use of a U.S.-flag air carrier would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.

5. Short Distance Travel

For all short distance travel, regardless of origin and destination, use of a foreign-flag air carrier is permissible if the elapsed travel time on a scheduled flight from origin to destination airport by a foreign-flag air carrier is three hours or less and service by a U.S.-flag air carrier would double the travel time.

d. Flight Changes

Travelers should be aware of the cancellation policies of their airline and notify the carrier in advance if they need to change their travel plans.

- (1) Unused tickets or credits resulting from flight changes should be applied to the next scheduled trip with the airline or redeemed if purchased by the traveler; otherwise,
- (2) The traveler will be held responsible for the cost of unused tickets or penalties incurred which may have been avoided by proper notification from the traveler.

Penalties for changes to an airline ticket for business reasons or circumstances beyond the traveler's control are allowable expenses. Travelers should document the reason for flight changes on their travel report. Some examples of allowable circumstances are:

- Cancelled meeting or date changes
- Traveler's unexpected illness
- Serious unexpected illness or death of an immediate family member

e. Trusted Traveler Programs

Expenses associated with enrolling in TSA PreCheck and other Trusted Traveler Programs will not be reimbursed by IRIS.

3. Automobile Rental

Reasonable car rental charges for economy and standard/midsize vehicles are allowed when renting would be more advantageous to IRIS than other means of commercial transportation. Additional charges for upgrades are not allowed unless there is a specified business purpose for the upgrade, such as multiple employees traveling together. Travelers should coordinate their travel plans to limit excess car rental charges.

- Please contact IRIS Financial Services if you are an IRIS employee and would like to be enrolled in the corporate club program, with direct billing of car rental expenses by the vendor.
- Domestic Auto Insurance. IRIS maintains auto insurance for travelers conducting official business within the United States, its territories, Puerto Rico, and Canada. The purchase of additional domestic collision damage or loss damage coverage is not necessary and is not reimbursable without prior approval.
- International Auto Insurance. IRIS maintains an international insurance policy that provides coverage to IRIS employees for hired auto damage and liability outside the United States, excluding any country or jurisdiction which is the subject of trade or economic sanctions imposed by the United States. The purchase of additional collision or loss damage coverage is not necessary and is **not** reimbursable without prior approval.
- Gasoline expenses are reimbursable. Whenever possible, rental vehicles should be fueled at a non-rental facility.
- If the rental includes personal as well as business travel, the total cost should be divided by the number of total rental days and then multiplied by the number of business days to calculate the business expense allocation.

4. Use of Private Vehicles

For business-related use of a private vehicle, travelers will be reimbursed for the actual mileage driven (shortest or most convenient route directly to and from business destination) at the standard mileage rate as published by the U.S. Internal Revenue Service. Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance.

If a personal vehicle is used primarily for the convenience of the traveler and the approved travel is to a location more than 500 miles beyond the point of origin, reimbursement will not exceed the lesser of the following:

- 1) the cost of per-mile reimbursement plus tolls; or,

- 2) the round-trip airfare between the nearest commercial airport serving the origin and destination cities, plus transfer costs to and from the airport.

5. Other Ground Transportation

Rail or bus transportation may be used when required by the destination or by business necessity. The reimbursement for use of surface transportation in lieu of air travel, when not a business necessity, is limited to the lower of actual costs or regular economy fare available for the location of travel from a standard commercial air carrier.

F. LODGING

Lodging reimbursement is limited to the actual reasonable cost of a single room plus applicable taxes. Travelers are expected to seek standard lodging accommodations that are comfortable, convenient, meet the business need, and offer good value.

Workshop/Conference Travel

Travelers attending an IRIS conference, meeting, retreat, seminar, symposium, or an event that involves attendee travel, and staying overnight, may receive a conference lodging allowance at a pre-determined IRIS maximum rate. Such travelers will be reimbursed the actual amount incurred for lodging up to the conference lodging allowance.

G. MEALS AND INCIDENTAL EXPENSES

IRIS will reimburse travel meals and incidental expenses (M&IE) on a per diem basis, using the applicable U.S. government rates. Receipts are not required for documentation of a per diem allowance.

1. The domestic CONUS per diem rates can be found on the GSA website: (<http://www.gsa.gov/perdiem>)
2. The Department of Defense sets rates for Alaska, Hawaii, U.S. Territories, and Possessions (OCONUS rates): <https://www.defensetravel.dod.mil/site/perdiemCalc.cfm>
3. The State Department sets foreign rates: https://aoprals.state.gov/web920/per_diem.asp

The per diem rate is determined by the destination city as listed on the travel authorization form, and includes:

- Meals, non-alcoholic drinks, taxes and tips
- Incidentals, such as gratuities, bank fees, laundry fees (for international travelers)

First and Last Day of Travel

First and last days of travel will be reimbursed at 75% of the per diem.

- Departure day – the day you leave your home or office
- Return day – the day you return to your home or office

Other Adjustments

If a conference includes meals, and/or meals were otherwise provided and paid by others, the traveler should adjust the M&IE rate accordingly, based on the M&IE breakdown for individual meals.

GSA Example:

M&IE Total (1)	Breakfast (2)	Lunch (2)	Dinner (2)	Incidental Expenses	First & Last Day of Travel (3)
\$55	\$13	\$14	\$23	\$5	\$41.25
\$56	\$13	\$15	\$23	\$5	\$42.00
\$61	\$14	\$16	\$26	\$5	\$45.75
\$66	\$16	\$17	\$28	\$5	\$49.50
\$71	\$17	\$18	\$31	\$5	\$53.25
\$76	\$18	\$19	\$34	\$5	\$57.00

Hotel Breakfast

If meals (e.g., breakfast) are included in the standard lodging rate (the lodging rate does not change whether you eat breakfast or not), you don't need to adjust your meal allowance. However, if you paid extra to get a meal added to your lodging rate, the meal was "provided" and you are required to reduce your meal allowance.

Actual M&IE Reimbursement Policy

IRIS may reimburse travel meals and incidental expenses based on actual expenses incurred by the traveler when travel circumstances (e.g., multiple legs, circuitous routing that includes several different cities) make the application of a per diem rate difficult, overly complicated, and/or there is a clear benefit to IRIS.

Travelers requesting reimbursement for actual expenses should identify their actual expenses on the travel expense report form and submit itemized receipts, to the extent practical, for all expenses greater than \$25.

Planned Group Meals

Project leads who incur planned group business meal costs must submit detailed, itemized receipts, along with the names of the other diners, their affiliation(s), and the business purpose of hosting the meal within 3 business days of the meal.

Non-Travel Business Meals

Catering expenses associated with meals provided as part of a conference, workshop, or similar group meeting involving local employees is allowable when the meeting extends through the usual mealtime(s). Such meals must be reasonable in relation to the nature, duration and purpose of the meeting.

Business meals are not allowable unless there is a clear and compelling reason to meet over a meal, such as when it is not possible for one or more participants to meet during other working hours and the purpose of the meeting is to conduct business in accordance with a formal agenda.

H. OTHER

A claim for an unusual or uncustomary travel expense must be supported with an explanation of the need for the expense.

I. LOCAL TRAVEL

Travel between an employee's residence and regular work location (e.g., office) is considered commuting and does not qualify as business travel. Employees are not entitled to per diem when performing work in the commuting area (within a 40-mile radius of the home or office in which the employee is located), but are eligible for reimbursement of actual business expenses, when documented and approved by the authorizing manager.

Employees are only allowed to claim the amount over and above their normal commuting expenses (this includes transportation and meals). Exceptions need to be explained and documented.

J. TRAVEL DOCUMENTATION

For insurance and reporting purposes, all travelers supported by IRIS should complete an IRIS travel report within 30 days after the completion of each trip. Travelers or their supervisors may submit alternative documentation so travel details are available to IRIS Financial Services, when no travel reimbursement is required.

The travel report form is available online through the IRIS website. See [Travel Tips](#).

K. REIMBURSEMENT PROCEDURES

1. Travelers should complete and sign a standard IRIS travel report form and submit it with all necessary documentation. Copies or electronic travel reports with electronic signatures are acceptable. If a vendor receipt is unavailable, the traveler must provide a written memo, missing receipt form, or other documentation with adequate details to verify the cost, if necessary.
2. Travel reports should be sent electronically to admin@iris.edu, or mailed to IRIS headquarters (1200 New York Avenue, NW, Suite 400, Washington, DC 20005) within 30 days of completing the trip.

3. All expenses must be itemized and reported in U.S. currency on the travel expense report form. For foreign travel, the traveler should clearly identify the exchange rate used for all conversions, and provide, if available, documentation of the actual exchange rate charged by a vendor (e.g., bank or credit card company). The required receipts should be attached to the travel report, individually labeled (hotel, meal, taxi, etc.), and converted to the U.S. dollar equivalent.
4. Expenses submitted for reimbursement more than 30 days after the ending date of travel must include a written justification for the delay in submission.
5. Expenses submitted for reimbursement more than 90 days after the ending date of travel are not eligible for reimbursement and will not be processed.
6. It is IRIS' policy to electronically pay all non-U.S. remittances. Foreign travelers requesting reimbursement should provide their bank information for payment by wire transfer. (Bank information needed for a foreign wire transfer includes: bank name, city, country, SWIFT code, beneficiary account name, and beneficiary account number.)
7. If a third party is designated to receive 100% of the reimbursement, traveler must indicate this clearly on the travel report. IRIS does not make payments to multiple payees.

L. ALLOWABLE AND UNALLOWABLE TRAVEL-RELATED COSTS

Allowable Costs:

- (1) Business office expenses (copy services, postage, etc.)
- (2) Meetings and conferences, the primary purpose of which is the dissemination of technical information are allowable. This includes the cost of meals, transportation, rental of facilities, speakers' fees and other items incidental to such meetings or conferences.

Reimbursement for meeting costs must be substantiated by the following, as applicable:

- (a) The purpose of the event or the meeting;
 - (b) The agenda for the topics of discussion at the event or the meeting;
 - (c) A list of attendees and their affiliations
- (3) Relocation costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee are allowable.

Unallowable/Non-Reimbursable* Costs:

- (1) Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities
- (2) Fees for the use of fitness facilities
- (3) Expenses related to vacation or personal days
- (4) Loss or theft of personal funds or property
- (5) Parking tickets or traffic violations
- (6) Recreational expenses
- (7) Spouse's or dependents' transportation, lodging and meal expenses
- (8) Alcohol (non-reimbursable for other than approved group business meals)

**Exceptions may apply under limited circumstances when the use of IRIS unrestricted funds is authorized by management.*

IRIS Travel Policy Addendum

Special Provisions for Transportable Array Field Travel

Due to the characteristics of Transportable Array field travel involving frequent and/or extended trips to multiple locations throughout Alaska and Canada, IRIS will reimburse TA field travel at the following meals & incidental (M&IE) per diem rates* for all travel to these regions (even the occasional field travel that may involve a single location):

Region	Local Meals	Local Incidental	Total M&IE per diem
Alaska (all)	\$90	\$23	\$113
Canada (all)	\$86	\$21	\$107

Allocation of M&IE Rates to be Used in Making Deductions from the M&IE Allowance:

Region	Breakfast	Lunch	Dinner	Incidentals	Total M&IE per diem
Alaska	\$17	\$28	\$45	\$23	\$113
Canada	\$16	\$27	\$43	\$21	\$107

*Rates may be updated based on the U.S. Government's outside the continental United States (OCONUS) travel per diem allowances for Alaska [Other] and Canada [Other].