



UNIVERSITY OF
NOTRE DAME

**TRAVEL, ENTERTAINMENT, AND
BUSINESS EXPENSE POLICIES AND
PROCEDURES**

UPDATED JANUARY 1, 2026



Travel, Entertainment, and Business Expense Reimbursement Policies and Procedures

This version of the Travel, Entertainment, and Business Expense Reimbursement Policies and Procedures is effective January 1, 2026. It replaces the version most recently updated on July 1, 2022. A summary of the changes effective since the most recent update is outlined on page 4 of this document.

This document is distributed solely through the Notre Dame web site and, as such, can be updated more easily and frequently than a printed policy document. While it is incumbent upon the traveler to keep abreast of policy changes, policy changes are broadly communicated.

PURPOSE

These policies are intended as a guide for documenting expenditures incurred and/or reimbursing individuals for University-related travel, entertainment, and business expenses. The responsibility to observe the guidelines rests both with the employee/traveler/cardholder and the chairperson or budget administrator who certifies conformance to these guidelines by approving the expenditure(s). The same judgment and consideration applies to travel, entertainment, and business expense reimbursements as to any University transaction. Business expenses should be incurred and reimbursements sought only for items that conform to University policy, are ordinary, necessary, and reasonable both in amount and relative to its purpose.

RESPONSIBILITIES

These policies are necessary to comply with Federal/state tax laws and third party sponsoring agency regulations. It is intended to ensure consistent and fair treatment between departments throughout the University and the uniform reporting of financial results. In general, the cost of travel, accommodations, entertainment, and other business expenses should be governed by what is reasonable and appropriate to the purpose involved. The University respects the personal integrity and discretion of each member of its faculty and staff and conducts expense account affairs accordingly. The following information outlines responsibilities of various parties to the process:

Traveler/Employee

The individual submitting a report through *TravelND* bears the responsibility to:

- Verify that all expenses being paid or reimbursements by the University are valid and conform to this policy document and understand that requests lacking required documentation and/or explicit business purpose will be questioned and perhaps disallowed through these policies.
- Attest that expenditures or reimbursement requests submitted have not been previously paid through a prior submitted expense report, cash advance, or by an outside agency or other third party.
- Personally submit the expense report and all relevant forms related to his/her travel to an appropriate University approver (*via the travelND system*) within 60 days of completion of travel or the latter of incurrence/payment of the business expense.
- Retain accountability for ensuring all expenditures incurred are in accordance with this policy document and sponsoring agency, if applicable, even though the employee may delegate responsibility for *Travel and Expense Report* preparation to an assistant.

Authorizer/Approver

Individuals authorized to approve business expenditures of others will administer these policies and are responsible to:

- Attest that the purpose of the expense is valid and directly related to University business.
- Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the business travel. Explanation of such expenditures must be included on the *Travel and Expense Report*.
- Send approved *Travel and Expense Report* directly to Accounts Payable on a timely basis (*via travelND*).
- Understand that while Accounts Payable may review the *Travel and Expense Report*, the primary responsibility for the appropriateness of expenditures rests with the traveler/employee and the individual responsible for departmental approval.

Controller's Group/Accounts Payable

The Accounts Payable department within the Controller's Group is generally responsible for reviewing *Travel and Expense Reports* to verify that the expenses are reasonable and meet the following criteria:

- Information on the *Travel and Expense Report* is supported by accompanying support documentation, including full description of business purpose, which is both complete and in accordance with this policy document.
- Expenses conform to requirements imposed by the Internal Revenue Service or, as applicable, sponsoring agencies.
- Expenses have been reviewed/approved by the appropriate approver.
- Expenses have been reviewed for compliance with University Policies.

The traveler and authorizer should note that Audit & Advisory Services routinely examines *Travel and Expense Reports* for compliance with University policies.

SUMMARY OF KEY CHANGES

Significant provisions changed since the last policy issuance:

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- Incorporated wording addressing the new “Shamrock Card” program
 - Eliminated references to Pro Card, Meeting and Travel cards as the University began transitioning to the Shamrock Card in December 2025 with the transition completion anticipated in early 2026.
 - Synchronization of Travel and Pro Card policies/procedures, most notably the \$50 receipt threshold requirement across all policies and payment methods
 - Updated other policy wording and links as needed
 - E.g., eliminated references to ZipCars which are no longer available on campus

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TRAVEL, ENTERTAINMENT, AND BUSINESS EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES

These policies apply to any employee or non-employee who incurs travel, entertainment, and business expenses on behalf of the University of Notre Dame and seeks reimbursement for those expenses from the University, regardless of the source of funds, or incurs expenses on behalf of the University (e.g., through use of the Shamrock Card). The University will reimburse or pay on behalf of the *Travel & Expense Report* submitter for reasonable travel, meals, lodging and other out-of-pocket expenses incurred in the transaction of University business.

All reimbursement requests – employee, non-employee, student, etc. – are submitted via *travelND*. Original documents are not required in *travelND* as copies are scanned and attached to the expense report electronically. It is recommended that the submitter retain original receipts at least until the reimbursement notification e-mail is received from the University. No receipts are required for transactions under \$50, including meals, regardless of payment method (i.e., Shamrock Card, personal credit card or cash. EXCEPTION: Receipts are required for all airfare, lodging, car rentals, and transactions with alcohol, regardless of payment method.

As with any element of this policy, departments and budget units are able to set stricter requirements than University policy. The receipt thresholds listed above merely change the circumstances where receipts are required to be attached. It does not change the business purpose requirement or impact other University policies (e.g., Mobile Device Policy, Shamrock Card Policy, Gift, Prizes and Awards Policy, Charitable Contributions Policy, etc).

In order to pay expenditures on behalf of or reimburse business expenses on a tax-free basis, federal tax rules and Internal Revenue Service audit requirements must be followed. These rules govern the University's requirements regarding employee business expense reimbursements. Modifications in tax rules or Internal Revenue Service audit requirements will occasionally necessitate changes in definitions or documentation requirements and the taxability of items that do not conform to the new definitions or documentation requirements. On occasion, the policy may indicate that certain items must be treated as taxable income, meaning that the University must include certain reimbursements in the employee's compensation, subject to required payroll tax withholdings, and reported on the employee's Form W2.

This document outlines policies and procedures in general terms to allow reasonable discretion for employees incurring expenses while conducting University business. Departments may implement more restrictive policies and procedures to which departmental personnel should adhere. Sponsored awards may contain additional requirements or restrictions.

These policies are not expected to cover every possible situation. Items of an unusual nature should be discussed with members of the Accounts Payable Department and/or Research and Sponsored Programs Accounting before the submission of expenses. Officers, Vice Presidents and/or Deans can make exceptions to this policy document in the event of extenuating circumstances; however, even if approved, these exceptions may result in a taxable reimbursement. Written explanation and approval, as needed, must be included with the request for reimbursement in exception situations.

Notre Dame's Travel, Entertainment, and Business Expense Policy satisfies the Internal Revenue Service definition of an "accountable plan." Expenditures and reimbursements that meet the accountable plan rules are not reported as income to the employee. Under Internal Revenue Service accountable plan rules, travel advances and payment and reimbursement of expenses must meet three requirements:

- Expenses must be business-related. Further travel advances must be reasonably related to the cash business expenses expected to be incurred.
- Employees must submit a *Travel and Expense Report* via *travelND* to an approver substantiating amount, time, and business purpose within a reasonable time (within 60 days) after the expenses are incurred. *Travel and Expense Reports* submitted after this 60 day¹ time frame will not qualify for accountable plan treatment.²
- Employees must return any advance amounts in excess of substantiated expenses no later than when the related *Travel and Expense Report* is submitted (within 60 days).

All business and travel expenses must have a business purpose, which should clearly and without need for interpretation explain how the business expense is connected to the university and supports its mission. The submitter should include sufficient documentation to support the business purpose and alignment to the purpose of the funds, such as agendas or travel itineraries, and demonstrate that the expense was reasonable based on circumstances. The business purpose should be written so that a detached party (e.g., outside auditor) could easily understand the business connection.

If an employee does not substantiate expenses and/or clear advances within 60 days, these amounts will be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Even in situations where the employee is awaiting funding information or FOAPAL assignment, substantiation of expenses must be within 60 days to qualify for accountable plan treatment. Those in such a situation may temporarily charge a general departmental account and later reclassify the charge via an accounting journal entry after receiving funding information or FOAPAL assignment. Those awaiting information on grant funding, should also see the Pre-Award Spending/Advance Account Guidelines issued by the [Office of Research](#).

In order for business expenditures and reimbursements to be authorized and those eligible for tax-free treatment to remain tax-free to the employee, the policies that follow must be adhered to.

¹ The 60-day requirement is from the latter of the date paid or incurred. Prepaid business trip expenses will be considered incurred during the trip and thus the 60 days calculated from the last date of the trip.

² Due to general unfamiliarity with this Accountable Plan requirement, each employee is offered a one-time exception to the 60-day requirement. To make use of this one-time exception, contact Accounts Payable at acctpay@nd.edu.

BOOKING TRAVEL ARRANGEMENTS

It is considered best practice for those traveling on University business to book airline tickets, hotels, car rentals and other accommodations through the *travelND* program (the [Concur Booking Tool](#) or Anthony Travel at 574-631-7080). The traveler can provide an appropriate general ledger account number (FOAPAL) to which airline tickets should be charged-

While making flight arrangements via the *travelND* program (the [Concur Booking Tool](#) or Anthony Travel at (574) 631-7080) is considered best practice, the University will reimburse travelers for self-booked travel made through other means, though the documentation requirements are greater and must be closely followed (see specific documentation requirements in [Air Travel](#), [Lodging](#), and [Car Rental](#) sections for details). Further, the University will reimburse prepaid expenses other than flights as outlined in the Air Travel section of this policy (e.g., conference fees, car rentals, hotels, etc.) incurred prior to the actual travel dates.

It is the responsibility of the traveler and the approver to verify expenditures and items submitted for reimbursement have not been reimbursed or paid through a previously submitted expense report, cash advance, or an outside agency or other third party (including Anthony Travel).

TRAVEL AGENCY SERVICES

It is considered best practice for those traveling on University business to make their travel arrangements through the [travelND booking tool](#) or through [Anthony Travel](#).

Anthony Travel has been selected to provide complete travel services to the University community. Travel arrangers can also use the *travelND* booking tool or Anthony Travel for guest or dependent bookings. When charging guest/dependent travel bookings to a FOAPAL, whether via the Concur Booking Tool or Anthony Travel, the travel arranger's NetID is required.

[Anthony Travel](#) is located in Flanner Hall (Basement). For questions, contact (574) 631-7080 or (800) 366-3772 (DOMERS2) or email: ndcampustravel@anthonytravel.com. The basic travel services of booking air, hotel, and car rental services will be provided without charge to University business traveler's department or budget unit. Additional business services are available for an hourly rate or by quote. Contact Anthony Travel for additional information.

The *travelND* booking tool is for business use only. The University's contract with the vendor providing this tool prohibits personal use of the booking tool.

TRAVEL CARD PROGRAM

Notre Dame offers the JPMorgan Chase Visa Card (“Shamrock Card”) to help facilitate travel on University business. The Shamrock Card is to be used for business purposes only and can be used by employees as a primary payment vehicle for travel, entertainment, and business expenses. The Shamrock Card program offers card users a variety of travel benefits. While not intended for students, exceptions can be made with appropriate department approvals accepting the responsibility to assure proper card holder behavior for the applicant.

For a list of Shamrock Card benefits or application instructions, visit <https://controller.nd.edu/our-services/accounting-operations/shamrock-card/> or contact the Shamrock Card Administrator at shamrockcard@nd.edu or call 574-631-3388.

Individual cardholders are liable for all charges made on the Shamrock Card. The University will pay the monthly card statement balance directly to JP Morgan Chase. In turn, the cardholder is required to substantiate all charges on a timely basis in *travelND*. Failure to account for charges accumulated on the Shamrock Card may result in the loss of Shamrock Card privileges and, if warranted, an addition of the unreconciled amounts to the employee’s W2. JPMorgan Chase and the University reserve the right to cancel any individual’s Shamrock Card should it be deemed appropriate. Cardholders reconcile the charges made on the Shamrock card by submitting a report via *travelND*.

Employees who commonly incur expenses while conducting University business may want to consider a Shamrock card. There are a couple of big advantages for employees making use of the Shamrock card program. For one, the University pays the balance of the monthly statement directly to JPMorgan Chase on the cardholders’ behalf. Additionally, Shamrock card transactions are automatically imported to *travelND* and reside as an available expense for the user to import. See our TravelND Virtual Training course at: <https://procurement.nd.edu/travel/travel-resources/about-travelnd-concur/>.

AIR TRAVEL

General Procedures

It is considered the best practice and thus highly recommended for faculty and staff traveling on business to book business airline tickets through the *travelND* program (either the [Concur Booking Tool](#) or Anthony Travel). The University has discount programs in place with various airlines and those discounts are only available for reservations made in the *travelND* program.

Airline tickets may be charged directly to a budget unit through the *travelND* program (either the [Concur Booking Tool](#) or Anthony Travel) at the time of booking. Expenses such as airline tickets which have been charged directly to a budget unit through *travelND* must be reported on a *Travel and Expense Report* in order to document the business purpose of those directly charged items.

A traveler who chooses to book flights outside of *travelND* and pays for the flight personally will only be reimbursed on a *Travel and Expense Report* AFTER the business trip is completed.

The University will not reimburse travelers for tickets purchased with frequent flyer miles. Accumulated awards remain the property of the traveler; however, if a traveler arranges a more expensive flight solely based on a Frequent Flyer program, the traveler is responsible for the difference in cost. The opportunity to earn additional Frequent Flyer program benefits should not be the deciding factor when selecting flights.

The University will reimburse for flight credits when the circumstances warrant. The submitter should attach all relevant documentation and a full explanation with the reimbursement request (i.e., proving this cost was actually incurred by the traveler and not a conversion of frequent flyer miles to a flight credit.).

Documentation for airline tickets

If booking flights outside of the TravelND program, receipts are required for all airfare and related expenses. In order to meet IRS requirements that a flight was taken and paid for by the traveler, documentation support requires an itinerary reflecting airline, flight numbers, departure/arrival dates and times, and receipt listing total flight cost, payment method and evidence of full payment. The Itinerary/Receipt requirements may be satisfied by the same summary document depending upon the method used by the airlines or travel company. Airline bookings through the *travelND* program (either the [Concur Booking Tool](#) or Anthony Travel) which were directly charged to FOAPAL will not be required to show evidence of payment since no reimbursement is being claimed.

International Travel

All faculty, staff, and students (other than undergrads) traveling abroad on University business must register their travel and attach their confirmation email to their expense report. The [travel registry](#), managed by Notre Dame International (NDI), enables communications in the event of an emergency. NDI also works with International SOS, an international assistance provider, to support the health, safety and security of University travelers.

Travel Classes

Travelers must book the lowest price nonstop (when available) coach class airfare available that reasonably meets the traveler's schedule. If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., utilize Business or First Class), the traveler will pay the difference between the lowest price nonstop (when available) coach class fare and the final fare. Appropriate documentation of such arrangements should be submitted to the University with the business or first-class ticket.

Ancillary fees (e.g., fees for pre-assigned seats, preferred seat location, checked and carry-on baggage, etc.) regardless of flight class are reimbursable; however such fees must be reasonable and prudent.

For travel to Alaska, Hawaii and destinations outside North America or for necessary medical reasons (accompanied by appropriate supporting documentation), air travel other than coach class is allowed if the situation warrants and only with approval from a Dean or Officer or their authorized representative on the [Request for Airplane Business/First Class Exception Form](#).

Federally Sponsored Travel

Federally sponsored travel outside the continental United States may require the use of a U.S. Carrier. Please refer to the section “Fly America Act/Open Skies” within the [Sponsored Travel policy](#) for specific information. Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare on a U.S. carrier or appropriate international carrier are unallowable except when such accommodations would:

- require circuitous routing;
- require travel during unreasonable hours;
- excessively prolong travel;
- greatly increase the duration of the flight; or
- be inadequate for the medical needs of the traveler.

Justification for any exception to the sponsored requirements must be documented on the *Travel and Expense Report*.

Airline Clubs

See also separate section on [Social Club Memberships](#).

Individual dues paid for membership in an airline club are generally not reimbursable. If an exception is approved (by a Dean or Officer or their authorized representative), the reimbursement will be considered taxable compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. The reimbursement will be excludable from income only to the extent that the employee meets the strict substantiation requirements of the Internal Revenue Service, by documenting business versus personal use of the dues via the Allocation of Personal and Business Expenses - Club Memberships form. This form should be submitted annually before December 1 of each calendar year to the Tax Department. To the extent that the employee fails to substantiate the business purpose, the total amount of dues paid will be treated as taxable compensation.

Accounting for Unused Airline Tickets

Unused airline tickets purchased through the *travelIND* on-line booking tool or Anthony Travel will be handled and tracked by Anthony Travel for processing any credits for unused airline tickets. If airline tickets were made outside of *travelIND*, they should be returned immediately to the place of purchase for processing a refund or a credit against future travel. In the event a credit is issued for future travel, the traveler will track their unused tickets for future use. If used for University purposes, the traveler can submit for reimbursement at that time.

Note that any unused airline tickets initially charged to a grant/sponsoring agency must be reversed and more appropriately charged to departmental accounts for future departmental benefit.

LODGING

It is preferred that faculty and staff traveling on business book business lodging through the *travelND* program (either the Concur Booking Tool or Anthony Travel). Rooms can be guaranteed to the traveler's Shamrock Card or personal credit card. The University has discount programs in place with various hotels and the traveler is only assured of benefiting from those programs by utilizing the booking methods available in *travelND*. For a complete up-to-date listing of hotel discount programs, see [Travel Contracts](#).

The University will pay actual room costs, as substantiated by the detailed hotel bill, for each day that lodging away from home is required for business reasons. Additional lodging costs, such as Internet charges, meals, etc. charged to the hotel room should be reflected separately on the *Travel and Expense Report* itemized under lodging. "No show" charges are not considered business expense for the University unless extenuating circumstances occur and are adequately explained.

Travelers should choose convenient, safe, and reasonably-priced accommodations whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available.

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a specified number of paid room nights at the hotel. The University will not reimburse travelers for the value of free accommodations used for business travel.

Expense for rentals of non-conventional lodging (e.g., Airbnb), while not encouraged, are reimbursable if properly documented. However, a damage deposit or other expenses related to damage by the University employee are not reimbursable.

Documentation for lodging:

Receipts are required for all lodging expenses. Documenting lodging expenses requires a receipt/itinerary from the hotel or on-line travel service (Kayak, Priceline, Hotels.com, etc.) reflecting cost, payment method and evidence of full payment.

Local Lodging for Guests of Notre Dame

Whenever possible, guests should be housed at the Morris Inn on campus. Reservations can be made by calling the Morris Inn at (800) 280-7256. In addition, the University has discount programs in place with several local hotels. For a complete up-to-date listing, see [Travel Contracts](#).

CAR RENTAL

It is preferred that faculty and staff traveling on business book business car rentals through the travelND program (either the [Concur Booking Tool](#) or Anthony Travel). The use of a rental car should be justified as a business necessity. When traveling in groups, sharing of cars is encouraged to reduce costs. When renting a car, fuel costs will be reimbursed based upon actual fuel purchased, not mileage.

The University has a discount program in place with several rental car companies, enabling the traveler to benefit from significant savings and enhanced service benefits. See [Travel Contracts](#) for details. The discounted rates are available through the *travelND* program (via the [Concur Booking Tool](#) or via Anthony Travel).

For those needing a vehicle originating on campus, in lieu of renting a car from an agency, Transportation Services has a variety of vehicles available in its Motor Pool for University business purposes. The charge for these vehicles can be arranged as a direct charge to the traveler's FOAPAL. For more information, see [Transportation Services](#).

Charges for parking and moving violations for rental vehicles, motor pool vehicles, etc are not reimbursable.

Documentation for rental cars

Receipts are required for all car rental expenses. Documenting rental car expenses requires a receipt/itinerary from the rental agency or on-line travel service reflecting cost and evidence of full payment.³

Car Rental Insurance

Car Rental Insurance covering physical damage (sometimes referred to as CDW or LDW), personal accident insurance (PAI), and liability insurance supplement (LIS) should be declined when traveling within the United States; if elected, such insurance is **not reimbursable**. However, when traveling outside the United States, this coverage **must** be selected and is reimbursable.

While the University's insurance will cover the cost of damage to a vehicle rented in the US, the person (or department) renting the vehicle will be responsible for the deductible (contact Insurance and Financial Risk for current deductible amount) for any damage to the rented vehicle.

Car Rental for Travelers Less than 25 Years of Age

There are certain restrictions for travelers less than 25 years of age renting a car. Special arrangements can be made through Anthony Travel for travelers under age 25 or for travelers who are otherwise unable to make car rental arrangements.

Some states and/or car rental agencies require travelers less than 25 years of age to obtain insurance. If the insurance is required, it is reimbursable.

³ Absent the receipt/itinerary document(s) referred to above, or if questions remain due to the nature of or lack of submitted documents, additional information may be requested, including but not limited to detailed receipt from rental car agency reflecting \$0 amount due, and/or a copy of traveler's credit card statement reflecting the charge.

MEAL AND ENTERTAINMENT EXPENSES

The University considers reasonable, non-excessive meal expenses (breakfast, lunch, dinner) incurred while traveling away from home or entertaining on University business as appropriate. Meal expenses using either of the following two methods are appropriate:

- for actual and reasonable costs properly documented by original receipts (where required),
- or
- on a location-specific per diem basis using the [Per Diem rates](#) set by the General Services Administration (GSA).

Travelers must choose one method of reimbursement—to claim actual expenses or utilize per diem—for the duration of the trip.

Actual Expense Method

According to Internal Revenue Service guidelines, meal and entertainment charges for business guests are allowable on a tax-free basis when names, positions/titles, and the organizational affiliation of the guest(s), along with the business purpose are indicated on the *Travel and Expense Report* or on the supporting documentation. Receipts must be submitted for any individual meal or entertainment expense involving alcohol or for transaction over the University's receipt threshold (outlined on page 7). To avoid processing delays, when a receipt is required, the submitter is encouraged to submit a detailed meal receipt in addition to the credit card receipt.

NOTE: Original documents are not required in *travelND* as copies are scanned or faxed and attached to the expense report electronically. It is recommended that the submitter retain original receipts at least until the reimbursement notification e-mail is received from the University.

A receipt is defined as a written acknowledgment that a specified remittance, article or delivery has been made. At a minimum, the name of the payee, date and amount should appear on the receipt. Any unusual items or special circumstances causing a policy deviation should be fully explained.

Alcohol charges that are eligible for reimbursement must be charged to the general ledger account code 72450 or 72451 in order to be segregated from expenses calculated in the overhead cost rate applied to sponsoring grants and contracts. **This segregation requirement applies to all University departments or budget units. Alcohol purchases are not to be charged under any circumstances to sponsoring grants and contracts.**

Alcohol cannot be purchased by Notre Dame undergraduate or graduate students regardless of source of funds. See [Du Lac](#) for more information on alcohol possession and use.

Per Diem Method

Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day instead of a statement of actual cost. Per diems are not available for expenses other than meal and incidental costs (laundry, dry cleaning and tips). Current [Per Diem rates](#) are available from the General Services Administration (GSA). These rates are automatically applied in *travelND*.

Travelers who use a per diem allowance do not have to substantiate each meal expense but they must demonstrate that the trip occurred with a receipt, such as an airline receipt or hotel itinerary, that indicates the dates of travel.

Please note the following regarding the use of per diems:

- Per diem method is available for conference travel; traveler should exclude any provided meals from the reimbursement request (20% breakfast /30% lunch /50% dinner).
- The meal per diem amount is based on Federal Travel Regulations in effect at the time of travel and varies by city. U.S. per diem rates are typically set for the calendar year every January. Foreign meal per diem rates are revised more frequently—as often as monthly. When a trip includes more than one University business stop and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 a.m.) is determined by the location of the lodging for that night.
- Per diem allowance on partial days of travel (first and last days of trip) is 75% of the applicable daily per diem rate.

Per diem reimbursement is advantageous in circumstances where a traveler's actual expenses are difficult to separate from those of a group sharing costs or when the record keeping involved in actual reimbursement would be unusually cumbersome. If travel will include business entertainment, claiming actual expenses will be preferable for the traveler.

Food or Refreshments for University Events

All food or refreshments required for a University event (breakfast, luncheon, dinner or reception) can be provided through the University's catering unit. Charges can be made directly to the sponsoring department's FOAPAL code or paid for with the Shamrock Card and substantiated in travelND.

TIPS

Tips are reimbursable for normal services associated with business travel such as food services, porters, etc. Tips included on meal receipts will be reimbursed. Tips should be reasonable (typically 15-20%) and any unusual amounts should be explained. Tips paid to University employees should be documented and will result in taxable income to the recipient (tipped) employee.

Meal and incidental tips are considered included in the per diem rate.

CONFERENCES AND PROFESSIONAL MEETINGS

The conference agenda or a meeting schedule is to be submitted with the *Travel and Expense Report* to support the business purpose of the trip. The entire conference agenda need not be attached; the most important pages are those containing the location of the conference, the schedule and those pertaining to the traveler's involvement at the conference (e.g., as a speaker or panel member).

TIP: Please be sure to attach the conference agenda to help support business purpose. The failure to attach a conference agenda is a common cause for delay in processing a *Travel and Expense Report*.

When attending a conference that has a designated airline, the traveler should notify the travel agent about the designated carrier so that the special conference air fare can be obtained if lower than other available fares.

When attending a conference, travelers may stay at the conference hotel, even though it may not be the most economical option available.

If meals are included in the conference fee but the traveler chooses to eat elsewhere, such expenses are not reimbursable. Any exception request to this policy must include a full explanation as to the business reason. Meals not included in the conference fee are reimbursable on the actual cost basis or per diem methods, although the traveler should exclude any conference provided meals from the reimbursement request (20% breakfast /30% lunch /50% dinner).

Many conferences offer optional recreational events for attendees for an additional cost/fee. Decisions regarding the reimbursement for such events should be made by the traveler's supervisor. It is best such decisions be made prior to the travel. Unless an appropriate business purpose is documented, reimbursement of such events may be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2.

TRAVEL INSURANCE

The University provides Travel Accident Insurance coverage for faculty and staff members traveling on University business at no cost to the traveler. The coverage includes spouses and dependent children (if department approved the travel). Subject to terms, limits and conditions, coverage is included for accidental death and dismemberment, emergency medical evacuation and security evacuation. All evacuations must be coordinated by the insurance assistance carrier. Health insurance is not covered and should be addressed with Human Resources prior to travel. Questions may be directed to [Insurance and Financial Risk](#).

The cost of any additional travel insurance is not reimbursable in most cases (see [Car Rental](#) section for exceptions).

Injuries

Employees who suffer injury, illness or death by an accident arising out of and in the course of their employment, whether on or off campus, are provided medical care and other benefits under Worker's Compensation. If injured while on University business, travelers should contact [Risk Management](#) for additional information.

GROUND AND OTHER LOCAL TRANSPORTATION

The cost of taxis, shared transportation services (Uber, Lyft, etc), or other ground transportation to and from hotels, airports or railroad stations in connection with business activities is reimbursable. Airport parking over the long-term should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges exceed the cost of a round-trip taxi, Uber, Lyft or other ground transportation service.

The University has discounted rates with parking facilities for many domestic airports, including the Chicago and Indianapolis airports. For more information on all of the above, see [Travel Contracts](#).

PERSONAL AUTOMOBILE

Use of the traveler's personal automobile will be reimbursed at the [mileage rate](#) effective at the time of travel. The mileage rate is designed to cover gas, oil, and fixed costs such as insurance and depreciation, not to exceed the cost of available round-trip economy or discounted airfare, whichever is less. The departure point for the trip will determine the actual mileage traveled for reimbursement (e.g., from the University or the traveler's home). Tolls and parking fees are reimbursable. Car wash expenses are generally not reimbursable. Charges for parking and moving violations for personal vehicles are not reimbursable.

Reimbursement for meals, lodging, and expenses other than for transportation is generally limited to those normally incurred during the time applicable to commercial air transportation. A chairperson or budget administrator can approve reimbursement of expenses incurred outside this time period if the University requires automobile travel (e.g., for the transportation of equipment or lab samples) or if the overall cost of the trip to the University is less than commercial air costs. Individuals electing to use a personal vehicle instead of air travel must fully document the cost savings of mileage versus the price of the lowest available nonstop flight. The Mileage Justification Form can be used to assist in documenting the mileage and can be found at <https://controller.nd.edu/forms>

Business Justification - Driving vs. Flying

Business justification is required for driving a personal automobile on business trips of 1,000 miles or more roundtrip. This justification would normally include a flight quote reflecting the drive cost less than or equal to a flight cost. Any additional expenses incurred as a result of driving (i.e., lodging, meals, parking, etc.) are to be included in the cost comparison. If the cost comparison does not justify the drive, then any extenuating circumstances should be fully explained. Otherwise, the traveler will be reimbursed only up to the amount of the flight quote along with related costs such as expected travel to and from the airport, etc. The Mileage Justification Form can be used to assist in documenting the mileage and can be found at <http://controller.nd.edu/forms>

Electronic Toll Passes EZ-Pass, I-Pass, etc.)

The University will reimburse for actual tolls incurred for business purposes, whether paid via cash or electronically. Electronic toll expenses can be supported by reduction in prepaid balance amounts documented by statements available on line from EZ Pass, I-Pass, etc. vendors. The University will not reimburse individuals for the cost or deposits required on EZ Pass, I-Pass, etc. transponders or for the funding of an individual's account in anticipation of incurring future tolls for business.

UNIVERSITY VEHICLE

When using a University vehicle for business travel, fuel, oil, and repair expenses will be reimbursed at the actual costs paid by the traveler, not the mileage rate. The use of a University vehicle should be noted on the *Travel and Expense Report*. Tolls and parking fees are also reimbursable.

TELEPHONE AND OTHER COMMUNICATION CHARGES

Phone - The University will pay charges for calls made outside a University office provided the calls are substantiated by a telephone bill (or hotel invoice). The Internal Revenue Service requires documentation of the business purpose for all reimbursed phone calls.

Cell phones – Phone and/or data charges in excess of normal monthly plan expenses incurred for business purposes on personal cell phones can be itemized and submitted for reimbursement, with a full explanation. Monthly cell phone charges for an employee's personal cell phone service are not reimbursable under the Mobile Communications Device Policy. For more information, see [Mobile Device Policy](#).

Internet - It is anticipated that the University's connection to the Internet will be used by all employees when needed. Internet charges while in travel status will be reimbursed if appropriate business purpose is documented. Monthly Internet line charges for a personal residence are not reimbursable under the Mobile Communications Device Policy. For more information, see [Mobile Device Policy](#).

SPOUSE TRAVEL

Spouses of faculty and staff are occasionally asked to travel on University business. The [*Request for Spouse Travel*](#) form is intended to document the appropriateness of spouse travel in accordance with University and Internal Revenue Service guidelines.

Spouse travel reimbursement by the University requires approval by a Dean or Officer, or their authorized representative (for Officer travel, approval is by the President, EVP, or Provost) on the *Request for Spouse Travel* form. While preapproval is not required, obtaining it ensures the traveler knows the reimbursement status of spouse travel expenses before the travel takes place.

The *Request for Spouse Travel* form should be attached for taxability determination. Spouse travel will be approved for non-taxable treatment only when the presence of the spouse on a business trip serves a bona fide business purpose, which should be fully explained on a *Travel and Expense Report*. Travel expenses for a spouse without a business purpose, even if approved, will be treated as compensation to the University employee, subject to required payroll tax withholding, and reported on the employee's Form W-2. Following are guidelines considered in determining taxability of spouse travel.

Business Purpose - When a spouse's attendance at a professional function or meeting with current/potential benefactors serves a legitimate business purpose, the spouse's travel expenses can be reimbursed without tax impact. There are IRS guidelines that must be applied in the spouse's expense taxability determination. A detailed itinerary must be submitted outlining the "who, what, when, where, and why" of the spouse's activities each day on the trip. Activities performed on behalf of the University should be fully documented as well as other events or entertainment occasions (e.g., dinners, receptions, etc.).

Incidental Duties - When a spouse attends a meeting or conference as a companion and has no significant role or performs only incidental duties, the spouse's attendance does not constitute a business purpose. If reimbursed, it will be taxable compensation to the employee.

Dependent travel

Dependent travel is always taxable.

MISCELLANEOUS EXPENSES

Laundry, dry cleaning, and pressing services away from home are reimbursable only when the traveler is away in excess of 5 days and when the expenditures are reasonable in nature. Laundry and dry-cleaning expenses are factored into the per diem rate.

SOCIAL CLUB MEMBERSHIPS

(See separate section on [Airline Club Memberships](#))

Individual dues paid for membership in any club organized for business, pleasure, recreation, or any other purpose are generally not reimbursable. If an exception is approved (by a Dean or Officer or their authorized representative), the reimbursement will be considered taxable compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Social club dues are excludable from taxable income only to the extent that the employee meets the substantiation requirements of the Internal Revenue Service, by documenting business versus personal use of social clubs via the *Allocation of Personal and Business Expenses - Club Memberships form*. This form should be submitted annually before December 1 of each calendar year to the Tax Department. To the extent that the employee fails to substantiate the business purpose, the total amount of dues paid must be treated as compensation, subject to payroll tax withholding, and reported on the employee's Form W-2.

Note: Memberships in professional societies, organizations, or institutions that are a requirement of the employee's job and approved by their department are reimbursable and not taxable.

GIFTS AND AWARDS TO EMPLOYEES

Gifts and awards given by the University to employees are typically considered taxable income. Thus they must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Please refer to the current [Gift Policy](#) for more information.

FELLOWSHIP AND SCHOLARSHIP AWARDS

Fellowship and scholarship awards paid to individuals are generally not reportable under Internal Revenue Service guidelines and are not taxable if used for qualified tuition, books, or fees. All non-qualified uses of fellowship and scholarship awards are taxable. Further, if the payee is a nonresident alien for tax purposes, the payment will be subject to withholding taxes and reported to the individual and the Internal Revenue Service on annual Form 1042-S regardless of how the award is used.

Fellowship and scholarship award payment requests are submitted via a *Travel and Expense Report* in *travelND*. The recipients are not employees performing services and therefore cannot satisfy the “business purpose” requirement under an “accountable plan” as defined by the Internal Revenue Service. Thus Departments are responsible for providing a current copy of the [Fellowship/Scholarship/Award letter](#) to inform the recipient student of the potential tax implications of the payment. This award letter is to be attached as a receipt, whether utilizing *travelND* or utilizing the Payments module in the [Financial Toolkit](#).

EMPLOYEE RECRUITMENT

Travel for prospective employees and their families must be authorized by the school or department in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by University insurance.

Once an offer of employment has been accepted by an employee, subsequent travel expenses to campus will be considered taxable “Moving Expenses” unless documentation is presented to prove otherwise.

MOVING EXPENSES

According to current IRS guidelines, all moving or relocation expenses paid to an employee or on behalf of an employee are considered taxable income to the employee.

Taxable moving expenses would include:

- Pre-move house hunting, including travel, meals, and lodging once an offer has been accepted
- Packing of furniture and personal belongings
- Transportation of furniture and personal belongings from the previous principal place of residence to the new principal place of residence
- Insurance and in-transit storage for periods of up to 30 days
- Travel and lodging costs (other than meals) associated with one trip to move to the new residence by the employee and members of the employee's household
- Meals associated with the trip to move to the new residence
- Meals and lodging in temporary quarters; includes University-provided housing
- In-transit storage charges beyond the 30 day limit
- Personal needs such as a driver's license and auto insurance
- Real estate fees incurred when leaving the former residence or acquiring the new residence

Amounts reimbursed to the employee or paid directly to a 3rd party on behalf of the employee are treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Please visit the Controller's Group website for the most up to date information on [moving expenses](#).

INTERNATIONAL TRAVEL

Reimbursement requests for international travel follow the same guidelines as the general travel policy. In addition to airfare, business meals and entertainment, car rentals, lodging, etc., the traveler will be reimbursed for applicable passport/visa fees, required immunizations, airport taxes, exchange rate fees, and other items necessary for conducting University business in connection with University travel.

All faculty, staff, and students traveling abroad on University business must register their travel on the University's [Travel Registry](#) site and attach their registration confirmation email to their expense report in order to receive reimbursement. Exceptions must be approved by an appropriate Dean or Vice President.

Expense reports must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect on the date the expense was incurred. Travelers may use the website www.oanda.com to obtain such rates.

Other than travel to be charged to sponsored awards, first class accommodations are reimbursable for international rail travel. U.S. airlines must be used for all sponsored international air travel.

The University provides Travel Accident Insurance coverage for faculty and staff members traveling on University business at no cost to the traveler. The coverage includes spouses and dependent children (if department approved the travel). Subject to terms, limits and conditions, coverage is included for accidental death and dismemberment, emergency medical evacuation and security evacuation. All evacuations must be coordinated by the insurance assistance carrier. Health insurance is not covered and should be addressed with Human Resources prior to travel. Questions may be directed to [Insurance and Financial Risk](#).

The cost of additional travel insurance is not reimbursable.

GROUP TRAVEL

Group travel guidelines are normally applicable to groups of ten or more. Airfare and hotel discounts are often negotiable for group travel. Anthony Travel can be consulted for specific information. Group discounts should be utilized when available. The University is considered exempt from sales tax on lodging and meals in many states (although not Indiana). Please see [University Tax Exemption Information](#) for current information regarding sales tax exemption for group trips.

TRAVEL ADVANCES

Travel advances are available to University faculty and staff traveling on University business and are typically limited to travelers with special travel needs, such as in chaperoning a group of students with substantial cash needs or for international travel to locations where credit cards are not widely accepted. For more information on the availability of travel advances, contact [Accounts Payable](#) or email acctpay@nd.edu.

SIGNATURES

Travel and Expense Reports require both the signature of the employee and the appropriate approval authority (chairperson, budget administrator, or his/her designee). **NOTE: Signatures within TravelND are captured electronically, by an employee “submitting” and an “approver” approving.** As each department has a different supervisory structure, the appropriate authority is defined by this structure (normally the employee’s immediate supervisor, department chairperson, or budget administrator). No employee should approve their own *Travel and Expense Report*. In no instance shall a peer or subordinate approve a *Travel and Expense Report*. See [Responsibilities](#) section for discussion on employee and approval responsibilities.

SUPPLIES AND MISCELLANEOUS BUSINESS EXPENSES

Employee reimbursement via a *Travel and Expense Report* is used primarily to reimburse for travel and entertainment expenses. The employee reimbursement method should only be used for emergency purchases of goods or services. An employee reimbursement should not be used as a means to circumvent strategic vendor relationships, university bidding policies or approved buying methods.

BUYND

BuyND is the University’s e-Procurement system, designed to give campus users quick, simple, and convenient access to negotiated contract pricing with strategic suppliers. *BuyND* provides on-line requisitioning, approvals, and access to vendor’s catalogs, and punch-out capabilities to vendor web sites. *BuyND* is the preferred method of purchasing goods and services at the University of Notre Dame, with exceptions identified for the Procurement Card program, payment requisitions via the [Financial Toolkit](#), and employee reimbursement. Visit the [buyND website](#) for more detailed information.

SHAMROCK CARD

The University's Shamrock Card (available in early 2026) can provide an efficient way to purchase low-dollar business-related goods and services in addition to serving as the University's [Travel Card](#). The Shamrock Card:

- Provides employees the ability to procure non-travel and entertainment items of a relatively small dollar value (less than \$1,500) efficiently and effectively;
- Is the preferred purchasing method for items less than \$1,500 where there is no *buyND* catalog to support the purchased item;
- Should not be used to circumvent the University's strategic vendor relationships.
- May be used for purchases from non-strategic vendors only if a strategic vendor cannot provide the product.
- Cannot be used to purchase from vendors who are competitors of University strategic vendors.

Please visit the [Shamrock Card website](#) for the User Guide or contact the Shamrock Card Administrator at (574) 631-4645 or email shamrockcard@nd.edu.

PAYMENTS TO INDIVIDUALS POLICY

Individuals providing services to the University are most appropriately paid directly by the University for tax reporting purposes ([Employee Payments to Individuals Policy](#)). Employees should only in the rarest circumstances pay individuals and then seek reimbursement from the University. Employees should never utilize this method to pay fellow employees. To make a payment to a non-employee for services provided to the University, utilize the Payment module available via the [Financial Toolkit](#).

For employees, additional payment requests may be submitted on a [Faculty/Staff Additional Pay for Services form](#).

For students, all payment requests are made via an electronic student appointment form. For more information, contact the [Office of Student Employment](#).

SUBMITTING TRAVEL AND EXPENSE REPORTS

Travel and Expense Reports are submitted to an appropriate campus approver(s) on line via [travelND](#). An employee must submit their own expense report, even if a delegate prepared it, using the *UND Expense Policy* within TravelND. The *Non-ND Guest/Visitor Policy* is solely for submitters not affiliated with the University. An approver approves and either adds an additional approver or submits the report to Accounts Payable. Under normal circumstances, a properly completed *Travel and Expense Report* will be processed within 3 business days upon receipt in Accounts Payable. If additional information is needed, the process will likely be delayed. Reimbursements to employees are processed as direct deposits for those who have a valid direct deposit election on file.

SCHEDULE A

EXPENSES NOT REIMBURSABLE BY THE UNIVERSITY

The following list is presented only as a guide and is not intended to be a complete list of expenses which are not reimbursable by the University:

- Airline, car rental and travel insurance in addition to the amount provided free through JP Morgan Chase (via the Shamrock Card) and the University.
- Portion of air travel, train travel, auto rental, mileage, hotel costs, or meals for personal use.
- Upgrades - air, hotel or car rental.
- Traffic fines, court costs, parking violations, and auto repairs.
- Cost for establishing i-Zoom or I-Pass accounts, including transponder deposits, for personal vehicles.
- Unused room reservations not properly canceled.
- Annual premiums for personal property insurance or annual fees for personal credit cards including liability insurance for lost cards.
- Personal expenses such as movies, headsets, streaming fees, satellite radio, reading material, clothing, toiletries, medicine, snacks, haircuts, etc.
- Transportation from home to office to home (aka, commuting expenses).
- Theft, loss or damage to non-business related personal property.
- Contributions to public officials or candidates for public office.
- Membership dues, including airline club dues and country club dues unless appropriately authorized.
- Lifetime memberships fees in professional organizations, unless approved by Dean or VP.
- Application fees for the Department of Homeland Security's Global Entry program
- Application fees for the Transportation Safety Administration's TSA PreCheck® program
- Baby sitter fees, kennel costs, pet or house-sitting fees.
- Doctor bills, prescriptions and other medical services.
- Cellular phone usage, except when documented with appropriate business purpose in line with the mobile communications device policy. See [Mobile Device Policy](#).
- Monthly internet line charges from an employee's personal residence will not be reimbursed unless appropriate business purpose is documented. See [Mobile Device Policy](#).
- Spouse travel expenses when the spouse's presence is not required by the University.
- Credit card delinquency fees or finance charges.
- Saunas, massages or exercise facilities.

SCHEDULE B

CONTACT INFORMATION

Accounts Payable

General policy questions:

Contact the [Accounts Payable Payment Compliance](#) area at (574) 631-4289 or email acctpay@nd.edu

RESEARCH & SPONSORED PROGRAMS ACCOUNTING

For specific questions regarding a restricted account, please contact your [grant accountant](#).

TAX DEPARTMENT

For specific tax questions or questions regarding payments to foreign visitors, contact the [Tax Department](#) at 574-631-7575 or email ndtax@nd.edu

***travelND* Help Desk**

General or technical questions regarding travelND, buyND or the Shamrock Card : (574) 631-4289 or travel@nd.edu

SCHEDULE C

QUICK LINKS FOR RESOURCES AND FORMS

Forms

[Controller's Group Forms Home Page](#)

[Payment Requisitions](#)

[Request for Spouse Travel](#)

[Missing Receipt Affidavit](#)

[Request for Airplane Business/First Class Exception](#)

[Mileage Justification Form](#)

[Student Business Travel Certification Form](#)

Resources

[travel/ND Information](#)

[Controller's Group Departments and Staff](#)

[Auto Mileage Rate](#)

[Gift Policy](#)

[Moving Policy](#)

[Sales Tax Exemption Table](#)

[Per Diem Rates](#)

[International Visitors and Faculty](#)

[Fellowship/Scholarship/Award Letter](#)

[Student Business Travel Policy](#)

[Mobile Device Policy](#)

Comments/Questions about this document?

Send an e-mail to Accounts Payable (acctpay@nd.edu)