Faculty of Arts and Sciences  
FAS Dean’s Office

Procedures and Tips for Preparing and Submitting TABERS  
(Travel and Business Expense Reimbursements)

The TABER is the tool utilized to request reimbursement for bona-fide business/research expenses. This summary is designed to assist travelers in becoming more familiar with some of the most common points of the travel policy. Information included here is an abbreviated summary of frequent issues that come up regarding travel reimbursements. For more details, please contact your FAS Business Manager, or feel free to review the full policy on the University Website at: http://ruweb.rutgers.edu/regulations/book6/6110.pdf.

Requests for reimbursement must fall within the parameters of the University Travel Policy. Individuals incurring expenses are expected to exercise prudent judgment in incurring travel-related expenses, and affirm that any expenses incurred are directly work-related and are obtained by the most economical means. If additional costs are incurred such as accommodating personal preferences or the costs of companion travel, these costs should be paid personally. Faculty and staff traveling on university business are also responsible for ensuring that expense report forms (TABER) are prepared and submitted in a timely manner with appropriate receipts and required documentation.

TABERs are used for travel expenses or for incidental purchases under $500 and must be processed within 60 days of the travel end date or the purchase date. Receipts are required for all expenses greater than $50. If you are requesting reimbursements for actual meal costs, rather then using a per diem option, receipts for all meals are required, no matter what the dollar amount is.

This Summary is organized into the following sections:

- Travel Advances
- Transportation
- Meals and Per Diem
- Lodging
- Incidental Expenses
- Paying Individuals for Research Services during Travel
- Receipts
- TABER Approval and Processing
- Problems That May Delay Requestors from Receiving a TABER Reimbursement
- Check
Travel Advances

- Travel advances can be requested for transportation, lodging, meals, and incidentals when needed. Travel advances for transportation can be requested up to 90 days prior to the departure date. Travel advances are considered a personal charge to the individual requesting the advance and requests of more than $100 per day for meals and incidentals require a justification letter be submitted along with the Employee Travel Advance form. This justification is still required when traveling to a location in which the per diem rate exceeds $100/day. An approved TABER with appropriate receipts must be submitted within 60 days of the traveler’s return to their work site to reconcile how the advance was used or to indicate the amount to be repaid to the University.
- Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.
- Disbursement Control will release the advance check no earlier than two weeks prior to the departure date with the exception of transportation expenses that can be distributed up to 90 days in advance of the departure date.

Transportation

- Travelers are expected to use the most economical means of transportation available.
- **Airfare** will be reimbursed for coach class only by attaching a coach class receipt and boarding pass to the TABER. If a traveler chooses to fly first or business class by paying the difference with personal funds, documentation must be provided indicating the coach class fare equivalent, in order to be reimbursed at the coach class rate. If no boarding pass is available, submit contextual documentation for the same date span that supports the trip, such as reference to meal receipts, hotel receipts, etc. The airline ticket receipt, normally the last copy of the ticket, will be accepted as documentation for air travel if the boarding pass is unavailable. If an e-ticket was used, attach a detailed itinerary/paid invoice.
- **Bus or train** travel will be reimbursed for the reasonable actual cost. Attach the original train or bus ticket to the TABER.
- **Car rentals** may be used when the overall cost of the rental is less than the cost of other means of transportation (e.g., taxis, limousines, airfare). Reimbursement for car rental is limited up to intermediate size classifications. Attach original receipts for car rentals and the rental contract to the TABER.
- **Personal Car Mileage** for travel will be reimbursed at .31 per mile. Note the origin and destination and the purpose of the trip on the TABER. [Mileage for relocation is reimbursed at a different rate of .15 per mile or the actual cost of gas and oil with receipts. For the full relocation policy go to: http://ruweb.rutgers.edu/regulations/book6/6113.pdf]
- **Travel Costs** for local taxis, limos, buses, subways, and trains used while traveling will be reimbursed at actual cost. Attach receipts, if available or over $50, and clearly note origin and destination, travel dates, and explain the purpose of each trip.
Meals and Per Diem
For travel meals, in March 2005 the University expanded the policy to allow for travelers to choose one of three per diem options in lieu of presentation of meal receipts. When you use a per diem option, it must be used for the entire business trip (you cannot mix per diem with receipted meal reimbursements in the same trip).

- If you are claiming meal expenses instead of per diem, you may spend up to $60 per day with receipts. Actual itemized meal receipts are required (credit card receipts alone are not sufficient), and must have the following information:
  - Restaurant’s (provider’s) name
  - Date of the meal
  - Name(s) of any other individuals included in the bill
  - The purpose (business) of the meal
  - Alcoholic beverages must be deducted from the bill if the expenditure is being charged to an account funded by state or federal sources.

- If you are claiming per diem instead of receipting meal expenses, you must choose one of the following three per diem options (it is the department’s discretion to determine which per diem rate to use):
  1) Travel to all locations can be reimbursed at the standard Rutgers rate of $30 per day.
  2) Travel to listed domestic and foreign cities can be reimbursed at the standard Rutgers per diem rate of $50 per day*:
   Domestic: http://www.rutravel.rutgers.edu/USperdiemopt2.doc
   Foreign: http://www.rutravel.rutgers.edu/Foreignperdiemopt2.xls
  3) IRS per diem rates are a third option for domestic and foreign travel:
   IRS Domestic: http://www.rutravel.rutgers.edu/USperdiemopt1.xls
   IRS Foreign: http://www.rutravel.rutgers.edu/Foreignperdiemopt1.xls

* Note: if the city is not listed, you must either use the standard $30 per diem or the IRS per diem.

- If a conference, meeting, or hotel provides a meal, the per diem rate should be prorated. Breakfast is provided deduct 20%; if Lunch is provided deduct 20%; if Dinner is provided deduct 60%. In addition, if a meal is considered a “Business Meeting” expense, this meeting expense may be fully reimbursable as long as all details are noted (business purpose and attendees), and all other meals for that particular day must be prorated. The per diem should also be prorated to reflect the time of departure and return from a trip. For example, your flight leaves at 9:00a.m. and you are using the $50 per diem, you should claim only 80% ($40) for that day of travel. (The assumption is that you had breakfast before leaving).
Per Diem Table

<table>
<thead>
<tr>
<th>Time of Departure/Return</th>
<th>Pro Rate Share of Per Diem Rate</th>
<th>Example at $50 Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Date of Departure</td>
<td>Date of Return</td>
</tr>
<tr>
<td>12:01 am to 7:00 am</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td>7:01 am to 1:00 pm</td>
<td>80%</td>
<td>20%</td>
</tr>
<tr>
<td>1:01 pm to 7:00 pm</td>
<td>60%</td>
<td>40%</td>
</tr>
<tr>
<td>7:01 pm to midnight</td>
<td>0%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Lodging
- The University will reimburse lodging expenses with presentation of an original receipt for a standard room showing a zero balance. Credit card receipts alone are not sufficient. Charges other than the room charges must be explained and any unallowable charges (such as movies or upgraded rooms for personal guests) must be excluded from the reimbursement request.

Incidental Expenses
Miscellaneous and incidental expenses must be clearly listed and the purpose must be clearly and fully defined on the TABER. When these expenses do not exceed $50, receipts are not technically required, but you are always encouraged to attach receipts when you have them to help accurately document the expenditure. Examples of other expenses may include:

- Conference Registration (pay with check request via RIAS whenever possible)
- Tips (eg. Valet, Bellhop)
- Tolls, Parking
- Miscellaneous (eg. Calls - one call per day home is allowed, Faxes, Internet. Explain business purpose for each)
- Other (explain fully)

Note: Reimbursement will be allowed for actual passport and visa fees for travel outside of the U.S. on University Business.

Paying Individuals for Research Services Incurred during Travel
Faculty, in the course of conducting research, may hire individuals to assist with their research, generally involving such tasks as research gathering, providing local guidance in the field, providing interpretative (language) services in foreign countries, and other supportive services. In general, services incurred while conducting research from the home department should be compensated via standard channels, such as the University payroll system, by use of a Consultant Agreement, or with a Check Request. During travel a direct cash payment option may be utilized in the absence of the availability of other options, as outlined below.

Paying individuals during travel in the United States
Payments can be made to individuals either through the University payroll system, by use of a Consultant Agreement, or with a Check Request.
A Check Request can only be used for payments under $1,000 to individuals for one-time services. Invoice Processing does not require any backup documentation for these Check Requests, but there must be detail provided on the requisition.

For tasks beyond a one-time instance or for more than $1,000, one can determine whether the individual service provider should be paid through payroll or via a consultant agreement by completing the Request for Consulting or Independent Personal Services Checklist (RCIPS). After determining the proper mechanism for payment, follow the standard procedure to have the individual added to University payroll or to have a consultant agreement Purchase Order created.

**Paying individuals during travel to foreign countries**

Payments made to individuals who are not nationals of the country in which the services are being provided, must be made in accordance with the above procedures. The above policies are also the preferred way to pay foreign nationals for work performed in their home country; however, cash payments may be made directly to the service provider by the traveler if the other payment methods are not possible. Only in this case can the traveler be reimbursed for such expenses on a Travel and Business Expense Report (TABER).

If the traveler must pay a foreign national directly for work performed in their home country the following procedures must be followed:

- Prior to the travel, a letter must be sent to the University Tax Department for prior approval, explaining the need to make the payments to individuals during travel
- A signed receipt must be obtained from the individual service provider stating their full name, the date(s) services were rendered, the amount paid, and the exact descriptive purpose of the payment (translated to English if created in a foreign language)
- A letter of justification must be attached to the TABER requesting reimbursement along with the receipt and the letter to the University Tax Department
- The TABER must be submitted within 60 days of the traveler’s return according to standard TABER submission policies

**Receipts**

- Other than per diem meals or incidental expenses under $50, receipts are required for all travel expenditures.
- Travelers are allowed one reasonable personal telephone call per day while in travel status. The business purpose and recipient for all telephone tolls or Internet charges must be provided for reimbursement.
- For foreign travel, all receipts must be translated by the traveler.
- For foreign currency conversion:
  - Travelers may use credit cards for payment and submit the credit card statement that facilitates and validates the conversion process. An indication of which receipts correlate to the credit card charges must be provided. Credit card receipts alone are not sufficient.
- Traveler may submit an ATM receipt along with an original bank statement showing the exact conversion rate obtained. An indication of which receipts correlate to the cash withdrawn and converted must be provided.
- Currency conversions at a bank or currency agent must be accompanied by a receipt indicating the rate received in order to receive reimbursement at that day’s exchange rate for all indicated receipts.
- Without any exchange receipts, foreign currency expended must be converted to US dollars by using the rate from www.oanda.com. The conversion is done by using the actual date of each expense.

- Express check out receipts can be used to document the traveler’s lodging/accommodation expenditure as long as the receipt shows that a credit card is being used (e.g. VISA, American Express or MasterCard, etc) and a zero balance is shown on the receipt.
- When expenses are being shared with another individual or an organization, a duplicate copy of the original receipt can be attached to TABER with the name(s) of the individuals or organization that shared the expenditures.
- For original receipts that are lost, the traveler must try to get a copy of receipt from the vendor or billing agency. Before submitting a TABER, the person must also complete a Lost Receipt Certification form which is located at http://www.rutravel.rutgers.edu/LostReceiptForm.doc or provide a statement that shows the following information:
  - No original receipt was available
  - The expense was on behalf of Rutgers University
  - The item purchased and the amount is correct.
  - Reimbursement of expense has not been or will be sought after or accepted from any other source.
- The airline ticket receipt will be accepted as documentation for air travel if boarding passes is not available. The traveler could also use the flight itinerary or the invoice as proof of travel. Electronic tickets (E-tickets) can also be submitted as a documentation for air fare as long as it has the following information:
  - The times and dates of departure and arrival is shown
  - Flight numbers are shown
  - The class of service
  - Fare basis
  - The ticket or confirmation number
  - The airfare amount is shown
  - Proof of payment (credit card used: VISA, AMEX, MasterCard, etc.)
- A reimbursement of unused airline tickets can be processed when it is not possible to use the ticket by rebooking the flight. In order to receive the full reimbursement, the traveler must fill out an “Unused Air Ticket Form” available on travel website (http://www.rutravel.rutgers.edu/unusedairtktaff.doc). The form must be completed and signed by traveler and the Dean or Director of their department or school. Traveler must state that the ticket was paid for, purpose of trip, reason why ticket was not used,
ticket was not reissued for travel at a later date, a voucher was not given for future travel and that reimbursement was not received from other sources.

Note: The University is a tax-exempt organization and employees can obtain a tax-exemption document from the Tax Department to present to vendors/suppliers in order for taxes to not be charged. In the instances where the vendor/supplier does not recognize this tax-exempt status, an employee will be reimbursed for taxes paid.

**TABER Approval and Processing**
Generally, TABERS are approved within 24 hours of receipt by the FAS Business manager. Sometimes delays occur due to the following reasons:

- Missing or incomplete receipts
  - Meals on hotel bills require an itemized receipt
  - Names of attendees must be listed on meal receipts
  - Missing receipts require traveler’s re-creation of the receipt and Dean, Director, or Chair’s approval
  - Receipts must indicate the amount paid and a zero balance
- Non-itemized receipts
  - Meal receipts need verification of no alcohol if charged to a state account
  - Non-itemized receipts require traveler’s itemization and Dean, Director, or Chair’s approval
- TABER is not signed
  - TABER must be signed by individual seeking reimbursement
- Alcohol charged to a state account
  - Alcohol can not be charged to state accounts or accounts that restrict the use of alcohol
  - If alcohol is required for an event, and an appropriate gift account is not available, contact the FAS Business office for guidance and assistance
- Foreign receipts not translated
  - Word for word translation is not necessary; but the overall purpose or items purchased must be made clear
- Foreign currency conversion method not supported by appropriate documentation
- Reimbursement submitted without a business purpose or without sufficient business justification (the TABER must stand on its own)
  - Examples: meal TABERS not including who, what, where, why, and when; explanations such as “to attend a conference” or “taxi to museum” without further explanation; decorations for events are acceptable but must be charged to a gift account), food for social events, Receipts submitted for expenses incurred outside of the dates traveled
- Combining per diem and receipted meals for the same trip
  - Meals included in a conference are not reimbursable
  - Mixing per diem and receipts in the same trip is not permitted
- Personal reimbursements over the $500 threshold
  - The University’s Small Dollar Incidental policy allows departments to have the discretionary authority to allow individuals within their organization to make
purchases directly from retail stores up to $500. Reimbursements exceeding $500 require Director or Chair’s approval that the purchase was an appropriate use of funds, an explanation why RIAS was not used, and preventative action to avoid from occurring in the future. The Executive Director of Purchasing must also approve all such purchases.

Note: Purchases within the University's Small Dollar Incidental guidelines submitted for reimbursement on a TABER rather than made through RIAS are discouraged. Using the RIAS system provides price incentives, tax breaks, and best serves the University Purchasing processes.

Problems That May Delay Requestors from Receiving a TABER Reimbursement Check

- The TABER form was updated in March 2005. Some TABER reimbursements are being delayed due to use of old versions of the form or incorrectly selecting "Special Check Handling" instructions. If an older version is still being used, the new version of the form must be used and is available at http://rias.rutgers.edu/forms/expense.doc.
- The new version of the form has three special check handling options. For Departments to be able to pick up the check at Disbursement Control as soon as it is ready, select "Call _____ for Check Pickup" and be sure to enter the name of someone in the check recipient’s department in the space provided.
- Inform Departments that if a TABER comes through the FAS Dean's Office for approval, DO NOT select "Mail Check back to Approver's Location." This will cause a delay, as FAS will have to put the check back in the mail to the recipient’s department.
- The third option allows the check to be delivered by one of the University Couriers to the address listed on the TABER.
- If none of the options are selected, the check will be sent via campus mail to the address listed on the TABER. Using the updated version of the form and selecting the correct option will help to prevent delays in the receipt of TABER reimbursement checks.