



Employee Travel and Business Expense Reimbursement Policy

PURPOSE:

It is University View Academy's ("UVA") practice to reimburse its authorized employees for reasonable expenses incurred during the period they are employed by UVA in connection with business travel on behalf of UVA, subject to the guidelines and procedures set out in this policy. In general, it is expected that UVA employees and approved travelers interpret the guidance defined within this policy to minimize expenses on UVA's behalf. The Superintendent or his/her Designee has the final approval of all travel for UVA to ensure that all expenses accrued through business travel align with the needs of the organization and most efficiently utilize organizational resources. Therefore, it is recommended that UVA employees and authorized travelers consider moderation and discretion when incurring expenses. As defined within this policy, UVA's goal is to provide authorized travelers with a reasonable level of service, comfort, and safety at the most reasonable cost. The guidelines set forth within the policy apply to UVA's employees and authorized travelers who travel on behalf of the interest and business of UVA regardless of the funding source, including grant-supported travel. In cases where specific grants impose stricter requirements, UVA, as required, will comply with applicable restrictions.

The specific types of expenses that may be reimbursed and procedures for requesting reimbursement are set out below. Employees and authorized travelers must obtain advance written approval from their immediate supervisors and/or School Leaders and present UVA with receipts or other appropriate substantiating documentation for all travel and other business expenses incurred.

REIMBURSABLE EXPENSES:

Expenses that may be reimbursed under this policy are:

- Business travel expenses, including transportation, lodging, and meals.
- Business meals and entertainment hosted by the Superintendent, Board President, or other Approved Designee.
- Miscellaneous business expenses, including authorized automobile rental charges, parking charges incurred while traveling, mileage for business travel in an employee's personal vehicle, and other similar expenses.

UVA will only reimburse expenses that meet the substantiation requirements as set out within this policy. Expenses not addressed in this policy, such as childcare costs, pet boarding, and personal entertainment, are not reimbursable. Any questions about whether a particular expense is reimbursable should be directed to the UVA Business Manager or the Executive Administrative Assistant for the Business Office.

TRAVEL EXPENSES:

UVA will reimburse employees for business travel expenses incurred following the guidelines set out below. **Employees should make every effort to use the lowest-priced transportation/lodging option that is reasonably available.** Routine travel from an employee's residence to the UVA offices or schools will not be considered business travel.



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AIR TRANSPORTATION:

Employees should make every effort to travel on the lowest-priced coach airfare available, taking into consideration preferred airports, preferred arrival and departure times, connection times, and other restrictions, including cancellation and change fees. Premium fares, such as fares for first-class or business-class travel, are reimbursable only if prior written approval is obtained from the Business Manager or Superintendent.

Baggage Fees - Airline charges for checked baggage are reimbursable in each of the following circumstances:

- The employee is transporting materials belonging to UVA
- The employee is traveling for longer than two (2) days
- The charge has been approved in advance of the flight.

Frequent Flyer Plans - Employees may personally retain frequent flyer awards that accrue from business travel. However, employees will not be reimbursed for tickets purchased with frequent flyer miles.

UVA reserves the right to determine whether to reimburse employees for penalties and other charges for flight cancellations or changes, in its sole discretion, taking the circumstances into account.

AUTOMOBILE TRANSPORTATION AND PARKING:

Personal Vehicles - When an employee has been granted permission by the Business Manager or Superintendent to use their personal vehicle for business purposes, UVA will reimburse employees at the mileage rate set by the Internal Revenue Service (IRS). As of August 23, 2022, that rate is **\$0.62** per mile. Tolls and parking fees are also reimbursable. However, UVA will not reimburse employees for expenses not necessary for business purposes, such as parking tickets, vehicle repairs, and maintenance, fines for moving or nonmoving violations, and/or vehicle towing charges.

Employees must submit a Personal Vehicle Form & provide current proof of insurance, or when vehicle information changes, each school year.

Personal Vehicles and Reimbursement of Mileage - UVA will reimburse mileage for all business travel in direct routes from the employee's home office or the UVA sites for all miles driven. All mileage reimbursement requires documentation of actual miles driven using MapQuest.

Rental Cars - If the use of a rental car is required for business purposes, the rental must be reserved using a UVA billing code. All employees will be reimbursed for the reasonable cost of gasoline, tolls, and parking fees. Employees must reserve an economy car, standard-size car, mid-size car, intermediate-size, or full-size car, depending on inventory availability. Upgrades to anything above a full-size car, are permissible only with advance approval by the Business Manager or Superintendent. Employees are expected to return the vehicle with the same level of fuel the vehicle had at the time of pick up.



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Personal use of vehicles rented for official UVA business is prohibited, and only UVA employees are authorized to operate a vehicle that has been rented for official UVA business. Only UVA employees are allowed in company-rented vehicles. No UVA employee may operate a vehicle without having a valid driver's license in his/her possession. The driver must adhere to all safety guidelines and all travelers in the vehicle must adhere to all safety restraints. All accidents, major and minor, must be reported to the local police department or law enforcement agency. In addition, all accident reports and additional information including the names and contact information of all persons in the vehicle at the time of the accident, as well as contact information for any witnesses, must be submitted to the Human Resources and Business Departments.

An employee operating any vehicle for UVA business purposes while intoxicated is strictly prohibited and subject to termination. UVA Employees operating any vehicle on official UVA business will be responsible for all traffic, driving, and parking violations received, except any charges that are the responsibility of the rental company, i.e., violation of expired inspection sticker.

Ground Transportation - Employees will be reimbursed for ordinary and reasonably priced ground transportation, including buses, shuttles, taxis, and car services to and from airports or railroad stations and between the employee's hotel and other business-related locations.

RAIL TRANSPORTATION:

Employees may use rail travel when it is less costly than air travel. Employees are expected to choose the lowest, most reasonable fare available, considering preferred arrival and departure times, applicable connection times, and other restrictions, including cancellation and change fees. Reimbursement of penalties and other charges for cancellations or changes is governed by the rules applicable to air transportation, as set out above.

HOTELS AND LODGING:

UVA employees' hotel accommodations must be reserved using a UVA credit card assigned to the immediate supervisors, School Leader, or designee(s) for the cost of standard accommodations in a reasonably priced hotel for overnight stays during business trips. All support documentation must be submitted to the Business Office, which includes but is not limited to, an itemized hotel receipt or statement which indicates that full payment has been made and contains:

- The name and location of the hotel or other lodging
- The date or dates of the employee's stay
- Separately stated charges for lodging, meals, telephone, and other expenses

UVA will pay room cancellation fees for guaranteed room reservations only in extenuating circumstances, as determined by UVA at its sole discretion. UVA employees must present UVA's tax exemption form which may be obtained from the Business Department at the time of employee's check-in at the hotel. Travelers may be responsible for reimbursing UVA for any in-state taxes when the tax exemption form is not presented.



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MEALS:

Single Day Meals - Meals are not eligible for reimbursement on single-day travel except for a full day of travel outside of East Baton Rouge Parish (lunch only). A full day, as it pertains to lunch reimbursements, is defined as eight (8) hours in business travel status.

Travel with Overnight Stay - UVA will reimburse employees for meals at a maximum allowance as adopted from Louisiana's Travel Guide 2022-2023 (LA. State PPM49) and as defined within the set tier pricing for meals while on overnight travel. (See below.) Note: The meals include tax and tips, and receipts are not required for routine meals within these allowances. The number of meals claimed must be on the travel expense form.

- Breakfast: When travel begins at/or before 6 a.m. on the first day of travel or extends at/or beyond 9 a.m. on the last day of travel, and for any intervening days.
- Lunch: When travel begins at/or before 10 a.m. on the first day of travel or extends at/or beyond 2 p.m. on the last day of travel, and for any intervening days.
- Dinner: When travel begins at/or before 4 p.m. on the first day of travel or extends at/or beyond 8 p.m. on the last day of travel, and for any intervening days.

TIER I

Breakfast	\$16.00
Lunch	\$17.00
Dinner	\$31.00
Total	\$64.00

Lodging Area	Routine Lodging
In-State Cities (except as listed)	\$96.00
Alexandria/Leesville/Natchitoches	\$99.00
Baton Rouge-EBR	\$99.00
Covington/Slidell-St. Tammany	\$96.00
Lake Charles-Calcasieu	\$96.00
Lafayette	\$96.00



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TIER II

Breakfast	\$17.00
Lunch	\$18.00
Dinner	\$34.00
Total	\$69.00

Lodging Area		Routine Lodging
New Orleans-Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	July-September	\$136.00
New Orleans-Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	October-January	\$136.00
New Orleans-Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	February-June	\$158.00
Out-of-State (Except Cities listed in Tier III & IV)		\$96.00

TIER III

Breakfast	\$17.00
Lunch	\$18.00
Dinner	\$34.00
Total	\$69.00

Lodging Area	Routine Lodging
Austin, TX; Atlanta, GA; Cleveland, OH; Dallas/Fort Worth, TX; Denver, CO; Ft. Lauderdale, FL; Hartford, CT; Houston, TX; Kansas City, MO; Las Vegas Los Angeles, CA; Miami, FL; Minneapolis/St. Paul, MN; Nashville, TN; Oakland, CA; Orlando, FL; Philadelphia, PA.; Phoenix, AZ; Pittsburgh, PA; Portland, OR; Sacramento, CA; San Antonio, TX; San Diego, CA; Sedona, AZ; St. Louis, MO; Wilmington, DE; all of Alaska and Hawaii; Puerto Rico; US Virgin Island; American Samoa; Guam, Saipan	\$170.00

TIER IV

Breakfast	\$18.00
Lunch	\$21.00
Dinner	\$36.00
Total	\$75.00

Lodging Area	Routine Lodging
Baltimore, MD; San Francisco, CA; Seattle, WA; Chicago IL, Boston, MA	\$212.00
Alexandria, VA; Arlington, VA; New York City, NY; Washington, DC	\$225.00
International Cities	\$200.00



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- Reimbursement for alcohol is prohibited.

BUSINESS MEALS AND ENTERTAINMENT:

The Superintendent, Board President, or an Approved Designee may host a business meal with clients, customers, and other business affiliates. Business meals must be purchased with a UVA credit card, and all support documentation, i.e., receipts, etc. must be submitted to the Business Office. All business meals must be reasonable; therefore, moderation and discretion should guide the host's decisions when incurring expenses relative to business meals on behalf of UVA.

When submitting expense reimbursement forms for business meals, the Superintendent and/or Approved Designee must submit receipts listing the names of the attendees and the purpose of the business meal. Business meals must not exceed \$61.00 per person (LA Ethics Guidelines).

Business Entertainment - Meals and functions are considered business entertainment if they are intended to provide hospitality to non-employees which, although partly social, are necessary and customary in furtherance of UVA's business. Expenses for business entertainment should be reasonable concerning the nature of the meal or function and the resulting business benefit that is anticipated. Business meals and functions must not exceed \$61.00 per person.

Employees seeking reimbursement for business entertainment should submit a description specifying:

- The date of the event
- The name and location of the venue
- The names of each attendee
- An itemized list of expenditures
- The business purpose served by the entertainment
- The nature of the business discussions before, during, or after the entertainment

MISCELLANEOUS EXPENSES/REIMBURSEMENT:

Conferences and Professional Development - A School Leader, Supervisor, or Approved Designee must approve all expenses relative to professional development or continuing education programs in advance. This includes travel costs and registration fees, provided that the content of the program is of a substantive nature that relates directly to the employee's current job responsibilities. UVA, however, will not reimburse any costs for continuing education programs required to maintain a professional certification or license not directly related to the employee's current position. In this case, employees must consult with the Executive Director of Dual Enrollment and Federal Programs for information relative to tuition support and/or reimbursement.

Conference registration fees and other similar expenses should be paid directly by the employer in advance of the event using a UVA credit card but may be reimbursed following the event if prior payment by the employer is not possible.



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Communications - UVA will reimburse employees traveling on business for the reasonable costs of business-related:

- Phone calls
- Internet service fees
- Faxes

Employees shall present receipts and other substantiating documentation itemizing costs and identifying the parties contacted.

Expense Reimbursement Requests - Employees may request reimbursement for business-related expenses incurred under this policy by completing an expense reimbursement form, obtaining written approval from their immediate Supervisor and/or School Leader, and submitting the completed form, including all receipts and appropriate substantiating documentation as required by this policy, to the Business Department's Executive Administrative Assistant. All expense reimbursement forms and travel plans must be signed and verified by both the employee and the employee's supervisor. Anyone who travels without proper approval may be held personally responsible for any expenses they incur.

Expense reimbursement forms are available on the UVA website under the Careers tab.

Expense reimbursement forms must include original receipts or other appropriate substantiating documentation for each expense showing:

- The amount paid
- The date the expense was incurred and paid
- The vendor or provider name and location
- The nature of the expense
- Other information required by this policy

Expense reimbursement forms relating to the business use of an employee's personal vehicle must list the:

- Miles driven
- Origin and destination
- Date
- Business purpose

If a receipt or other substantiating documentation is not available, the employee must submit a written explanation of why the documentation cannot be provided. UVA, in its sole discretion, will evaluate the explanation and determine whether the expense is reimbursable. Receipts or other supporting documentation, however, are not required for expenses relative to the allowable meals as defined on the Per Diem Tier charts.



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Employees must submit expense reimbursement forms to the Business Office within 30 days of incurring the expense. **Expense reports submitted after 30 days will not be reimbursed.**

UVA reserves the right to refuse any expense reimbursement request that is inaccurate, does not include the appropriate substantiating documentation, is submitted late, or otherwise fails to fully comply with UVA's policy, as determined by UVA in its sole discretion. Expense reimbursement forms may be subject to audit by UVA.

RETURN OF EXCESS REIMBURSEMENTS:

If an employee receives an excess reimbursement, the employee must report and return any excess amounts to the Business Department within 60 days.

Expense Reimbursement Payment

Payment Date - UVA will reimburse an employee for reimbursable expenses promptly following the date on which the employee submits a complete expense reimbursement form that includes all required approvals and substantiating documentation, but in any event no later than December 31 of the calendar year following the calendar year in which the expense is incurred.

Section 409A of the Internal Revenue Code

Reimbursements under this policy are intended to comply with Code Section 409A and applicable guidance issued thereunder or an exemption from the application of Section 409A.

Accordingly, all provisions of this policy shall be construed and administered per Section 409A. The number of reimbursements provided under this policy in any calendar year shall not affect the number of reimbursements provided during any other calendar year and the right to reimbursements hereunder cannot be liquidated or exchanged for any other benefit.

Notwithstanding any provision of this policy, UVA shall not be liable to any employee for any taxes or penalties imposed under Section 409A on any reimbursements hereunder.

ADMINISTRATION OF THIS POLICY:

The Business Department is responsible for the administration of this policy. If you have any questions about this policy or UVA's travel and business expense reimbursement procedures, please contact the Business Manager or the Executive Administrative Assistant for the Business Office.

Any employee who abuses this policy, for example by submitting fraudulent expense reimbursement requests, will be subject to disciplinary action, up to and including termination of employment.