



Travel Reimbursement Guide

I. Travel Form

- a) Please fill the travel reimbursement form found here.

<https://finance.cornell.edu/travel/payingfortravel/reimbursement/manual-form>

- ✓ Please complete the form using USD (\$) only. You can use a currency conversion tool and save a printout of the conversion rate found here:

<https://www.oanda.com/currency-converter/en/?from=CNY&to=USD&amount=1>

Part I: Payee Information

- ✓ This is the address to send your reimbursement check
- ✓ If you wish to receive an automated reimbursement, be sure to also complete and submit an ACH payment form found at this link:

<https://finance.cornell.edu/accounting/topics/accountspayable/directdeposit#other>

Part II: Trip Information

- ✓ Business Purpose - make sure to list the name of paper or project of you presented one.
 - Remember, a proper business purpose needs to address “who,” “what,” “where,” “why,” and “when.”
- ✓ Complete departure and return information.

Part III: Expense Information

- ✓ Lodging – Please reach out to hotel for itemized receipt (sometimes slipped under your door before checkout). A print out of your online order alone will not suffice.
 - Cornell recommends not using Airbnb or other similar services due to the potential risks to the traveler, specifically related to fraud, fire protection, and physical assault.
 - If you choose to stay in a private residence using these services, you do so at your own risk.
 - You must not book a stay at an Airbnb on behalf of another traveler because you cannot accept the risk on another traveler’s behalf.
- ✓ Meals – Cornell uses the per-diem method for meal reimbursement. Receipts are required in very rare cases.
 - Domestic reimbursement rates are set by the [General Services Administration](#).



- International reimbursement rates are set by the [U.S. State Department](#).
- Determine the rate of reimbursement for your destination by following this link: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. For example, if I travel to Dayton Ohio. The M&IE rate for Dayton is \$64/day.
- You are permitted only 75% per diem on the day you leave and the day you return. For example, if I fly to Dayton on March 6 and fly back on March 9. I calculate my per-diem as follows:

March 6 =	75% * \$64 =	\$48
March 7 =	100% * \$64 =	\$64
March 8 =	100% * \$64 =	\$64
March 9 =	75% * \$64 =	\$48
Total Meals		\$224

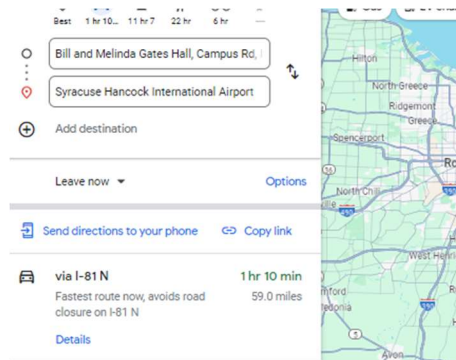
- ✓ Alcohol – Alcohol is not permitted on research funds and therefore alcohol can not be reimbursed when you travel.
- ✓ Group/Business/Hosted Meals - This is a meal used to conduct Cornell University business.
 - It can occur while a person is travelling or locally, on campus.
 - Per-diems are *reduced* to accommodate Business Meals while travelling.
 - An itemized receipt for any hosted meals must be included with the reimbursement form. Credit card statements are not acceptable proof of payment.
 - If someone else hosted a meal, you must disclose this on your travel form and reduce your per diem.
 - A list of all people that attended the meal must be provided.

Best course of action when multiple lab members share a meal is for each person to pay their share at the dinner and request per-diem, individually. Consider cash, venmo, etc. for this purpose.

- ✓ Airfare – Please provide airfare flight itinerary and receipt.
 - Only US Carriers are permitted
 - Permitted: Delta Sky team (Delta/KLM/Air France)
 - Permitted: Southwest, Jet Blue, US Air, etc.
 - Not Permitted: Virgin, Air Canada, Aer Lingus, Qantas, IndiGo, China Southern etc.
 - Non-US carriers only permitted in special circumstances (such as Cessna to remote field location or destination not serviced by US Flag Carrier)
- ✓ Car Rental/Gas – Please provide receipt for rental car and any gas charges related to filling the rental car. Note, gas receipts for personal vehicles are not accepted. See “personal mileage” below.



- ✓ Tolls/Parking – Please provide receipts for each as relevant.
- ✓ Other Transportation - Please provide receipts for each as relevant.
- ✓ Personal Mileage –
 - Cornell does not reimburse receipts for gas for personal vehicles. Instead, calculate the miles on your vehicle as follows.
 - Determine the rate of reimbursement by following this link: <https://finance.cornell.edu/travel/payingfortravel/mileage-perdiem-rates>
 - Please also provide map of route (google maps, apple maps etc.).
 - Calculate miles as follows: #miles * IRS Mileage Reimbursement Rate = \$total mileage reimbursement
 - Example: 59 miles * 2 trips (round trip) * \$0.67 IRS miles = \$79.06



Part III: Payment Information

- ✓ Direct Deposit – Ignore the link on the form. If you wish to receive an automated reimbursement, be sure your address is correct in [Workday](#).
- ✓ Campus mail to address above
- ✓ U.S. Mail to home address above

Part III: Payment Information

- ✓ LEAVE BLANK

Part IV: Payee Certification and Approvals

- ✓ Sign as instructed.

Supplemental: Business Meal details

- ✓ Only if needed.

Supplemental: Expense Worksheet

- ✓ For use if you need it. Not required.



II. Reimbursement Process

1. **Get permission from your advisor to travel, via email**, and ask them to identify your administrative support person.
2. Forward permission email to administrative support person.
3. Support staff can pay for some items for you in advance (such as hotel and registration).
4. After your trip, complete Travel Form as instructed.
5. Provide the following backup documentation.
 - Receipt for Airfare
 - Receipt for Hotel
 - Receipt(s) for any parking/tolls
 - Receipt(s) for any hosted meals
 - List of attendees at hosted meals
 - Receipts for any Uber/Lyft, Bus, Trian or similar
 - Receipts for any rental vehicle
 - Printout of Miles-driven (via google maps or similar)
 - Please provide a Conference agenda/program if you travel for a conference. Backup documentation for any type of travel is always helpful.
 - Airfare – Include a complete itinerary along with proof of payment (usually one single printout when you book)

NOT acceptable supporting documents:

Credit card statements

“Lists” of expenses without proper supporting documentation

Receipts for recreational activities or side trips (museums, tours, whale-watching, hotel movie rentals, skydiving, skiing, etc.)

First class airfare

Non-US carrier airline receipts (except in special circumstances)

Alcoholic beverage receipts

Gas for personal vehicles

Individual food/meal receipts

6. Once all items above have been received, our department staff will submit the request on your behalf to the university business office.
7. The Business office will then review your request. Note, there may be questions before your reimbursement can be finalized. Prompt attention to any questions will help advance your reimbursement more quickly.
8. Once all questions have been addressed, you will receive reimbursement within 3-4 weeks of the finalization date.



III. Let's chat about Taxes

- ✓ When a [student] incurs an expense that is either paid directly by Cornell or reimbursed, the expense is taxable to the individual who incurred the expense unless they:
 - **substantiate the expenses** (via proper documentation); and,
 - **substantiate your expenses within 60 days after they are paid or incurred** as defined by the [Internal Revenue Service \(IRS\)](#).
- ✓ Travel Advances can also be taxable in certain instances.

IV. Resources

- ✓ Cornell Travel Policy: https://policy.cornell.edu/sites/default/files/vol3_2.pdf
- ✓ USA Per Diem Rates: https://www.gsa.gov/travel/plan-book/per-diem-rates?gclid=Cj0KCQiAsburBhCIARIsAExmsu7aKYRe2S8y_RlZrp6M4ZfQBb1GmM54UJqF7qng7V_JSaokBzc-xM8aAtsGEALw_wcB
- ✓ International Per Diem Rates: https://aoprals.state.gov/web920/per_diem.asp
- ✓ IRS Mileage Reimbursement Amount(s): <https://finance.cornell.edu/travel/payingfortravel/mileage-perdiem-rates>
- ✓ OANDA Currency Conversion: <https://www.oanda.com/currency-converter/en/?from=USD&to=AUD&amount=1>
- ✓ Tax Policy: <https://finance.cornell.edu/tax/fordepartments/expensetaxability>

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