



Date: October 1, 2021
To: Directors, Faculty and Administrators
From: Mark Hingtgen, JHM VP and Chief Financial Officer for the SOM
Subject: Changes to JHU Travel and Business Expense Policy

Please be aware that Johns Hopkins University has recently updated the Travel and Business Expense Policy, effective July 1, 2021. You may access the new document either via the travel portal ssc.jhmi.edu/travel/policy.html or JHU policies online [via this link](#) .

Published in 2014, the previous Travel Guide was not current with the many changes at JHU and in the travel industry. The updated policy has been written and structured to support those changes.

Following the **Training Requirements**, please see the **Highlights of Travel Policy Changes** to the policy, as well as a **Travel & Business Expense Policy Quick Guide**.

If you are paying for travel and other expenses with Sponsored funds, the Sponsor’s policy will take precedence, when more restrictive.

Policy training is available in the HR Learning Management System [via this link](#). Here you will find the training requirements by end user category.

If you have questions specific to the policy or expense submissions and reimbursements, please contact JHTravel@jhu.edu.

Training requirements

End User Category	Training Required	Training Highly Encouraged
Concur Expense Approvers- Supervisory	✓	
Concur Expense Approvers-Cost Object/Budget Owner	✓	
Concur Expense Delegate Approvers	✓	
Executive Cardholders		✓
Corporate Cardholders		✓
Travel Arrangers		✓
Expense Delegates		✓

Highlights of Travel Policy Changes

Policy Component	JHU			
	OLD Policy	Updated Policy	Receipt Required (Y/N)	
			Current	Proposed
Airfare-class of service	Air travel accommodations must be made at the lowest coach fare that meets business needs. Business class allowed for international (no definition as to what qualifies). First Class/Business Class require B37 approval.	Domestic/North America=Coach Intercontinental = Business Class No First Class (B37 required for all First/Business Class travel)	Y	Y
Misc. Airline fees	Current policy is silent on this topic	Checked bag fees = yes Early boarding fee = yes Seat assignment fee =yes	N/A	Y
Pre-trip reimbursement	Allowed for airfare expenses	Allowed for airfare expenses booked in the managed travel program	Y	Y
Lodging	Reasonable	No material change to current policy	Y	Y
Car Rental	Mid-size if > 3 in vehicle	Clarifies that mid-size is the standard and larger vehicles for >3 in a vehicle	N <\$75	Y
Ground Transport	Reimbursable (lacking clarity and Ride Share guidelines)	Shuttles, ride share, taxi, sedan service excluding normal commute	N <\$75	Y
Rail	Allows for use of lowest coach class fare on Amtrak. Acela coach class is called "Business Class"	Acela – Business Class for trips greater than 60 minutes Coach - all other, or based on business needs	N <\$75	Y
Mileage	Work related mileage (Note: No clarification outlining exclusion of normal commute from reimbursable amount)	IRS standard less normal commuting mileage	N	Y*
Travel Meals		Reasonable and actual OR GSA Per diem (one or the other per trip)	N <\$75	Y
Business Meals and Entertainment	Reasonable and Actual (lacking guidelines around reasonableness)	Reasonable and actual. Added guidelines around reasonableness	Y	Y**
Alcohol	Generally considered a personal expense (lacking guidelines and clarification).	Generally considered a personal expense. Add guidelines for reasonableness particularly when a part of a Business Meal. Must record as NON-Allowable	Y	Y
Telephone/mobile	Reasonable and necessary	Reasonable and necessary (no significant change, updated verbiage)	Y	Y
Misc. Expenses	No significant change, update verbiage	See list of updated unallowable expenses	N <\$75	Y***
Expense Report Timeliness	Must be submitted within 90 days or reimbursement becomes taxable income	Must be submitted within 60 days of transaction date or reimbursement becomes taxable income	N/A	N/A
Spousal Travel and Entertainment	Ambiguous	Requires pre-approval from university President or BOT	N/A	N/A

* System/Google Maps calculation required

** Itemized with individual participant names and affiliations. Include business topic. Itemization of alcohol and tax.

*** Receipt required except for Tolls and Tips.

RAIL

When traveling via Amtrak in the Northeast Corridor, Northeast Regional Rail Coach class is a Reimbursable Expense. In general, for Northeast Corridor trips exceeding 60minutes each way, Acela Business Class is a Reimbursable Expense. For trips under 60 minutes, Acela Business class may be used based on business needs or as approved by the traveler's supervisor. Only the cost equal to the lowest coach class fare available is an Allowable Expense charged to a Sponsored Funding Source. If the Reimbursable Expense exceeds the Allowable Expense, such differential must be funded with non-sponsored funds.

Travel & Business Expense Policy Quick Guide

The following table is a Quick Guide for reimbursable travel expenses. When traveling on Sponsored funds, sponsor policies take precedence when more restrictive.

Transportation	Air Travel	<ul style="list-style-type: none">• Travel on Sponsored funded awards:<ul style="list-style-type: none">• Coach class• Other than coach class requires exception criteria is met and documented on the Air Travel Justification Approval Form (also known as the "B-37" form)• Travel NOT funded by Sponsored awards:<ul style="list-style-type: none">• Business class for inter-continental segments• Pre-travel reimbursement only if booked using the Concur online booking tool or JHU's managed travel program• Baggage fees and premium seating fees
	Rental Car	<ul style="list-style-type: none">• Mid-size car• Larger size based on business need/number of individuals traveling• University provides liability coverage for domestic travel when booking preferred supplier through managed program• Liability coverage is recommended for international travel• Fuel for rental car
	Personal Automobile	<ul style="list-style-type: none">• Mileage (at IRS rate) when less expensive than alternatives• Excludes normal commuting• Reimbursement applicable less normal commute mileage• Traveler provides liability coverage
	Tolls, fees, parking	<ul style="list-style-type: none">• Reimbursement based on actual expenses• Excludes normal commuting
	Location Transportation	<ul style="list-style-type: none">• Shuttles, taxis, Lyft and car services reimbursable in support of business purpose• Excludes normal commuting
	Rail Service	<ul style="list-style-type: none">• Coach fare reimbursable• Acela Business Class (for one-way trips exceeding 60 minutes) are reimbursable, based on business needs
Lodging	Hotels	<ul style="list-style-type: none">• Room and class appropriate for business purpose

Food/Meals	Individuals	<ul style="list-style-type: none"> • Reimbursement based on actual and reasonable expenses • Requires itemized receipt with discrete order details • Reasonable tips are reimbursable (e.g., 15%-20%) • OR in lieu of reasonable/actual Per Diem may be applied • <i>Reimbursement method applies to entire trip</i>
	Group Meals & Entertainment	<ul style="list-style-type: none"> • Purpose of group meal must be business related and documented in the expense report • Number, name of attendees and business affiliation required
	Alcohol	<ul style="list-style-type: none"> • Generally considered a personal expense • Must be recorded as entertainment/unallowable in expense report
Miscellaneous Travel	Telephone/Internet	<ul style="list-style-type: none"> • Reasonable and necessary expenses for conducting business
	Passports & Visas	
	Global Entry & TSA Pre Check	
	Vaccinations	
Sales Tax	<ul style="list-style-type: none"> • Reimbursable if purchased using appropriate procurement method where JHU is not tax-exempt 	
Expense Reports	<ul style="list-style-type: none"> • Expense reports not associated with Executive Cards must be approved within 60 days of the transaction. Expense reports associated with Executive Cards must be approved within 30 days of the statement date. 	

Stricter meal guidelines have been put into place with the new policy. Below are some of the changes or added details to the policy.

As a general rule, expenses for meals or beverages among coworkers are not reimbursable expenses. For a meeting to be considered “business related,” the meeting must be planned with a specific agenda and defined business objectives. Meals that are incidental to and a continuation of the business purpose of a meeting are considered business related.

Reasonable Meal Guidelines:

1. Meal expenses of \$100 per person with no more than 30% of total spent on alcohol
2. Meals for 4 people may include no more than 2 bottles of wine
3. A bottle of wine costing more than \$50 is considered lavish/excessive.

If a University event (e.g., a recruiting or development meal) is expected to exceed the above thresholds, then documented preapproval should be obtained.

Just as a reminder, the IRS requires all business meals and entertainment expenses to include:

1. Original itemized receipts
2. Proof of payment
3. Supportive Documentation, e.g., flyer or invitation
4. List of attendees (for non-employees, titles and affiliations should be included)
5. Identification of a discernible group

6. Number of attendees

7. Geographic location

8. Business purpose