TEXAS A&M UNIVERSITY
Education &
Human Development

Travel Guidelines

Final 04/15/2025

All University-funded travel approval and reimbursement, including travel funded by grants and sponsored awards, must be processed through Emburse Expense (Chrome River). Emburse Expense is the only travel expense platform approved by the Texas A&M University System. All university employees have access to Emburse Expense through Single Sign On (SSO). If you are unsure of your access or need assistance, please contact your department Business Administrator. Your Business Administrator can direct you to individuals within your department that can assist with travel/conference requests and travel arrangements/booking. Your Business Administrator is responsible for auditing expense reports and travel reimbursements to ensure that the College of Education and Human Development (CEHD) adheres to state and federal travel guidelines.

Guideline Statement and Purpose:
The Texas A&M University Guidelines for the Disbursement of Funds provide guidance and instructions for this process. This process also implements the policies and procedures specified in the following rules and regulations: Foreign SAP (21.01.03.M0.02 Foreign Travel)

The College of Education and Human Development (CEHD) adheres to the State of Texas and Texas A&M University guidelines with respect to receipt requirements. The traveler should be aware and discuss their travel plans with their department Business Administrator to make sure they understand the rules and regulations associated with the type of funds they intend to use to pay for their travel expenses. The university provides a checklist of when receipts are required on local funds. If using state funds, please reference the checklist found on the TAMU Financial Management Office (FMO) website.

Below are guidelines related to Pre-Travel Approvals, Travel Arrangements/Booking, Traveling and receipt guidelines, and Post Travel responsibilities.

TRAVEL TRAINING

NEW EMPLOYEE TRAVEL TRAINING

- Emburse Expense (Chrome River) training videos covering a variety of topics are available here: emburse.tamu.edu

INTERNATIONAL TRAVEL TRAINING:

- Employees traveling internationally must complete the International Travel Safety training. Course #2111728 = International Travel Safety: Safe Passage Presentation https://apps1.system.tamus.edu/TrainTraq/web/CourseDetails.aspx?cnum=2111728
- Employees traveling internationally must complete the U.S. Foreign Corrupt Practices Act training Course #2113639 = U.S. Foreign Corrupt Practices Act https://apps1.system.tamus.edu/TrainTraq/web/CourseDetails.aspx?cnum=2113639

- Emburse Expense (Chrome River) training videos covering a variety of topics are available here: https://vimeo.com/showcase/11572266

PRE-TRAVEL APPROVAL

Prior to incurring any expenses related to domestic travel, an Emburse Expense Travel Pre-Approval Request must be submitted completely and correctly for proper approval. For in-state travel of a short duration (72 hours or less), it is possible to submit a single request for the entire fiscal year. If this is needed, the trips need to be regular in occurrence, same destination, and same business purpose.

Foreign travel by University employees and students on official university business must be approved in advance according to University Rules. Foreign travel requires additional forms, TrainTraq trainings, and Risk Management approval. Pre-Approval Requests should be submitted 1-2 months prior to departure. It is the responsibility of every University employee and student to check their foreign destination against the Texas A&M University Travel Advisory List, which includes countries and regions identified as extreme risk. (See https://disbursement.tamu.edu/travel).

The following requirements are necessary for processing the Emburse Expense Travel Pre-Approval Request:

1. Travel information included in the Emburse Expense Travel Request Header-
    - Report Name – EX: Conference / Location
    - Start Date & End Date
    - Business Purpose – EX: NO ACRONYMS- Full name of Organization
    - GSA Meal Rate – Enter the meals and incidental expenses (M&IE) rate
    - Traveler Type – EX: Employee in State
    - Encumber Funds - NO
    - Domestic Duty Point Destination – type and select City, State (multi-stop will have multiple selections
    - Allocations – EX: Name or number of an account to charge
2. Estimated Total Trip Cost tile including airfare, hotel, conference/trainings fees, business meals, etc.- use the tiles to select the various types of expenses
3. Pre-Approval Request Attachments:
    - Airfare Quote required only if personal travel is included
    - Conference/Training information that includes the dates and location (if applicable)
    - Approval communication for use of funds/awarded funding

Important Notes:

- Personal Travel combined with Business Travel
    - A quote is required for the business portion of the trip only, which could include arriving one day before and leaving one day after the business portion of the trip.
    - CEHD will pay the lesser of the following if the personal and business segments are issued as one ticket number, which means purchasing the ticket as a multi-city ticket:

- Actual costs incurred OR
- Amount of the Business Travel only airfare quote

- Quotation of the cost comparison must be the same as the actual airline used.
- Expenses for travel more than one (1) day prior to and/or after the declared business days are considered personal expenses and will not be reimbursed, including, but not limited to, hotel, rental car, meals and other incidentals.

- All costs associated with traveling early for cost savings must be documented to explain the savings, including hotels, transportation, meals, and other incidentals. CEHD will cover these expenses for one additional day in advance if adequate documentation is provided including comparison airfare quotes and the other items mentioned above. For non-faculty, necessary leave must still be submitted for these additional days.

➢ Multi-month pre-approval travel requests for in-state travel of a short duration (less than 72 hours).

- Individuals may submit a multi-month pre-approval travel request covering multiple trips. A report will need to be submitted at least every 90 days.
  - Example: a faculty member traveling to Houston City Centre to teach throughout a semester or academic year may submit a single travel request form and submit a single travel expense report at the conclusion of the semester.
  - Example: a program director travels regularly to visit with advisory board companies during the year may submit one travel request form and submit one travel expense report at the conclusion of the fiscal year. If the companies are different with a separate business purpose, these should be on separate reports.
  - Travelers selecting this option will not be required to submit an expense report following each trip.

TRAVEL ARRANGEMENTS/BOOKING TOOL

Travelers are responsible for travel arrangements/booking for their respective travel. Administrative staff can assist with any visitor, prospective employee, or faculty candidate travel.

Travelers should comparison shop for the fare that most efficiently (time and cost) serves their travel needs before any arrangement or bookings are made. Documentation must be provided for any alternate modes of travel (personal mileage, train, bus, boat, etc). CTP Lightning is the preferred booking tool and the only way currently to access airfare contracts. Rental cars booked through Lightning with Enterprise/ National and Hertz will automatically have contract rates applied.

DURING TRAVEL

Travelers should use the university issued One Card for appropriate expenses whenever possible while on business travel. If you do not have the One Card, please visit with your department business office.

TRAVEL REIMBURSEMENTS

****Reminder: Itemized receipts are required for any expenses above the GSA rate or over $75.00****

CEHD will be following the State of Texas and Texas A&M University guidelines with respect to receipt and expense reimbursement.

1. AIRFARE

a. **Booking through LIGHTNING is encouraged to help leverage TAMU cost savings.**
   - A paid unaltered airline ticket receipt must be attached to the Emburse Expense Report; an itinerary without proof of payment will not be accepted. If the ticket is an Electronic "Paperless" Ticket, the passenger itinerary and receipt must be attached to the travel reimbursement request. The name of the employee, airline, the ticket number, the class of transportation, travel dates, total cost of airfare, origin and destination of each flight and proof of payment must be included in the ticket information.
   - Employees or prospective employees may be reimbursed for additional airline fees for economy fares such as charges for aisle seating, extra legroom, or early bird boarding/checking with the department approval.

b. **Business Class Travel -** If there is a benefit or cost savings, or no other seats are available, business/first class airfare may be allowed. Business/First class airfare must be approved, in writing, by the Dean prior to the trip. This approval must be attached to the trip documentation, or in the case of a medical need, be on file with HR. Other fees should be accompanied by an explanation of the business need for incurring the expense.

c. **Additional Airline Fees** – employees may be reimbursed for additional airline fees for economy fares such as charges for aisle seating, extra legroom, or early bird boarding/check-in, with the department's approval.

d. **Checked baggage fee** - One piece of baggage on flights without a free baggage allowance is allowable. Any additional baggage fee(s) will be reimbursed only if a specific business justification is stated. Overweight and oversize baggage fees will also require a business justification to be reimbursable.

e. **Airline Ticket change fee** - Changes that result in a fee require a statement as to the steps taken to either obtain a refund or to minimize the costs. These reasons should be either business-related or other reasons beyond the traveler's control. A cancellation or change fee is reimbursable if the funding account allows such expenses and only if the charge is incurred for a business-related reason, natural disaster, or a sick leave eligible personal emergency/illness.

f. **Travel Agent/Booking fees –** Provide proof of payment and booking agent receipt.

2. LODGING

Texas A&M University is exempt from hotel occupancy tax at hotels in the State of Texas. The traveler **must present the** Hotel Occupancy Tax Exemption Certificate **when checking into the hotel to receive this exemption**. This certificate can be found on FMO Website. If the traveler is charged the Hotel Occupancy Tax, the traveler should work with the hotel to have this charge refunded or mark the tax as unallowable expense. If the traveler properly presented the tax form and the hotel refused to honor it, that can be documented and reimbursement for the tax is possible. A narrative will need to be provided explaining what happened and the efforts made to have it corrected.

Daily meal rates for meals and lodging can be found at the following websites:

- In and out-of-state (Texas) travel (48 contiguous states)
- Alaska, Hawaii, and U.S. Territories
- Foreign travel

a. CEHD will cover actual expenses for a single room rate at a conference hotel. If staying at a nonconference hotel, CEHD will need written justification as to why the conference hotel was not used.

Then a determination will be made on what costs will be covered.

The hotel invoice must include:

- Name and address of the commercial lodging establishment
- Name of the traveler
- Daily itemization of charges
- Proof of payment

b. In the case where a larger room or double occupancy is booked, the traveler must provide documentation comparing the single room rate for one (1) adult and the actual booked rate. If there is an additional cost for anything above the single room rate for one (1) adult, it is considered an unallowable expense.

c. Lease of Apartment or House: An employee/traveler may lease an apartment or house in the event there is a cost savings to the university or other factors exist that make the stay at a traditional lodging establishment inefficient to the business travel. The Expense Report must provide the cost comparison or other explanation, a copy of the lease, and proof of payment to satisfy the receipt requirement for lodging. The lease must be in the individual's name and not in the name of the university. If the lease must be in the university's name, the traveler should follow the appropriate university contract requirements and provide documentation of that approval process.

d. Any exceptions to this policy must be approved in advance by the Department Head.

e. Expenses that exceed the GSA rate will be approved by the Department Head. Expenses that are more than double the posted GSA rate will be escalated to the Executive Associate Dean for approval.

f. Notwithstanding paragraphs (a) to (d) of Article 2, CEHD will only reimburse the GSA rate for lodging if the funds used for the business trip are state appropriated.

3. MEALS

Meals are covered from the time the traveler leaves their designated headquarters city until the time the traveler arrives back at their designated headquarters city, excluding personal days. A meal is the actual cost of reasonable and necessary food, as well as non-alcoholic beverages, purchased for the individual while traveling. Travelers are encouraged to use the One Card whenever possible. If you do not have a One Card, please contact your department business office.

Daily meal allowance for meals and lodging can be found at the following websites:

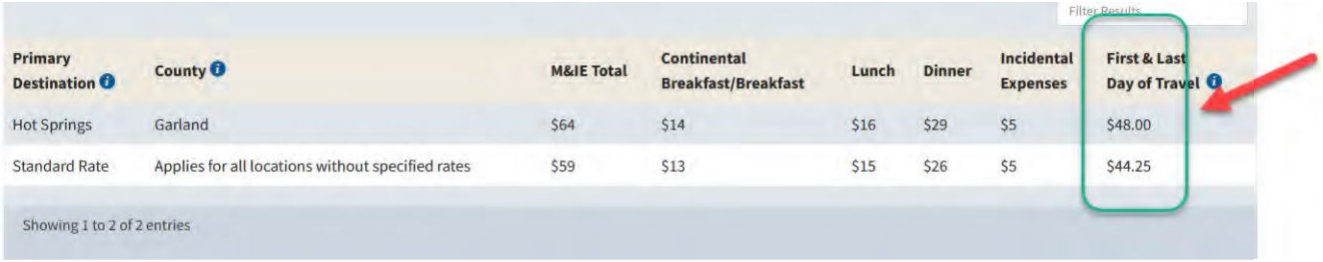
- In and out-of-state (Texas) travel (48 contiguous states)
- Alaska, Hawaii, and U.S. Territories

• Foreign travel

a. Reimbursement of Individual (non-business) Meals

CEHD will reimburse actual expenses up to the posted location GSA rate without receipts. Any daily meal expenses incurred that exceed the GSA maximum daily allowance may be reimbursed, upon presentation of actual itemized receipts, up to an amount considered reasonable and customary for the location where the expense is incurred. Expenses incurred in excess of this reasonable and customary limit are considered personal and unallowable expenses. Travelers should deduct from their meal allowance any business meals or meals provided by the conference.

Note: The GSA rates on the first and last day of travel may be at reduced rates, refer to the GSA rates. See below example on where to find the first/last travel day travel rates.



Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Hot Springs	Garland	$64	$14	$16	$29	$5	$48.00
Standard Rate	Applies for all locations without specified rates	$59	$13	$15	$26	$5	$44.25

Showing 1 to 2 of 2 entries

An individual meal purchased while traveling within Texas may include sales tax, regardless of paying with the One Card or personal funds.

If the One Card is used, this will serve as the required substantiation for a single meal that is less than $75.00. No proof of payment (receipt) is required for non-business meals, should the traveler use their personal card or cash for payment; however, the traveler will need to claim the amount of their meal purchase on their expense report, up to the GSA rate.

Single meals over $75.00, any daily meal expenses over the GSA rate, as well as all business meals, require an itemized receipt, regardless of whether or not the One Card is used to make the purchase. Additional justification will be required for GSA meal overages. Traveler may be required to provide additional documentation.

Any alcohol purchases should be requested on a separate receipt and paid with a personal form of payment. If alcohol appears on the same receipt as a meal, it must be deducted from the receipt total and should be marked as unallowable.

Individual personal (non-business) meals are not reimbursable unless the trip includes an overnight stay.

b. Business Meals are meals where a guest or guests are paid for by the traveler with the purpose of discussing business. Recruiting, hosting donors and potential donors, hosting student events, and holding events to honor high-quality work provided by CEHD's faculty and staff are examples of business meals and related events that the college supports. As a general guideline, CEHD's personnel involved with these events should be constrained to those whose participation clearly

supports the business-related purpose of the event. This policy establishes general principles that should guide expenditures and reimbursements. Receipts are required for all business meals. CEHD will reimburse expenses for business meals that are reasonable and customary for the location where the business meal takes place.

The following requirements must be met to claim reimbursement for a business meal:

1. Upon selecting business meal in the Emburse Expense Report, the attendees need to be listed (this can be done in the description field) as well as the business reason for the meal (purpose of the business meal and the benefit to TAMU).
2. All business meals require an itemized receipt showing what was purchased, regardless of the amount.
3. Any alcohol purchased must be in accordance with section 3.5 Authorized Use of Funds in University Rule 34.03.99.M0.01 Alcoholic Beverages. The traveler should be aware and discuss their travel plans with their department Business Administrator to make sure they understand the rules and regulations associated with the type of funds they intend to use to pay for their travel expenses. Alcohol must be itemized separately from the food portion of the business meal. Pre-approval and availability of funds will determine if alcohol is reimbursable.

The following items should be taken into account when claiming a business meal reimbursement:

1. Tips are reimbursable and allowable on local funds, but the amount should be reasonable and customary for the services provided when a tip is warranted. Tips should not exceed a 25% threshold.
2. Business meals purchased in Texas are tax-exempt, even while in travel status. Meals purchased just for the employee while in travel status are not considered tax exempt.
3. If a spouse is included in the business meal, their expenses are not reimbursable unless there is a business justification for his/her attendance. The spouse's meal should not be on travel card.

c. Notwithstanding paragraph (a) of Article 3, CEHD will only reimburse the GSA rate for individual (nonbusiness) meals if the funds used for the business trip are state appropriated.

d. Expenses that exceed the GSA rate will be approved by the Department Business Office. Expenses that are more than double the posted GSA rate will be escalated to the Assistant Dean for Finance for approval.

4. TRANSPORTATION

a. Rental cars should be used to obtain economical or practical transportation for business travel.

- Rental cars should be obtained using a State of Texas contract whenever possible. When booking with a contract vendor through Lightning, the contract is automatically applied. Contracted rental car rates include collision damage waiver (CDW) and loss damage waiver (LDW) liability insurance when renting in the US. When renting outside of the US, or if the traveler does not have personal motor vehicle insurance coverage in the US, supplemental liability insurance (SLI) is recommended in addition to CDW/LDW coverage.

- If using a non-contracted rental company, CDW/LDW and Supplemental Liability Insurance must be obtained.
- The receipt must itemize all charges separately, including the starting and ending dates of the rental, the name of the renter and any other charges. Proof of payment is required.
- If the rental car is retained for personal days, the rental fee, taxes, and insurance should be prorated for the number of business days and personal days and the personal portion is considered an unallowable expense. If any part of the rental car is personal, the entire cost should be on a personal card and the business part should be requested for reimbursement.
- The rental cost of up to a 4-door full-size car will be reimbursed unless a cost comparison and a business justification for a larger car are provided. It is advisable that the employee obtain the cost comparison at the time of booking. The cost comparison documents must be from the same rental car company. If larger vehicle is not justified, any additional cost for the vehicle should be marked as unallowable expense.
- Rental car agencies with whom TAMU has contracts include:

Rental Car Company	**Contract Number to be quoted**
Avis	F999711
Enterprise/National	UTS711
Hertz	2215575

TAMU is exempt from paying Motor Vehicle Rental Tax in the State of Texas. The Motor Vehicle Rental Exemption form should be presented upon pick up. If the traveler is charged Motor Vehicle Rental Tax, the traveler should work with the rental car company to have this refunded or mark the tax as unallowable expense. If the traveler properly presented the tax form and the vendor refused to honor it, that can be documented and reimbursement for the tax is possible. A narrative will need to be provided explaining what happened and the efforts made to have it corrected.

b. Taxi, Bus, Shuttle Services, Subways, Uber and/or Lyft style services, and Trains

- Travelers should comparison shop for the fare that most efficiently (time and cost) serves their travel needs. Flexibility in arrival or departure times will impact the ability to price the lowest cost available fares. Normally, fares booked well in advance will result in lower costs. The comment field in the Emburse Expense Report must provide the origin and destination, date, and fare amount.
- For in-city mass transit transportation (taxi, bus, shuttle, subway, Uber and/or Lyft style services, and trains), supporting documentation must provide destination, purpose, amount, and date for each transportation event. For Bus/Boat/Train transportation not considered in-city transportation, a receipt is required to be attached to the expense report that includes the following at a minimum: name of the employee, vendor name, ticket number, class of transportation, amount of fare, origin, destination and dates of each leg and proof of payment.

- First or business class travel by bus, boat, or train must be approved in the same manner as airfare outlined above in airfare section of this guideline. The two exceptions are (1) the Acela train service offered by Amtrak in the Northeast corridor where the lowest class of service is branded as "business class," and (2) the Vonlane intercity bus service in Texas which offers a single class of service.

c. Mileage

- Mileage will be paid according to the rate set by the State and Federal mileage rates. These rates are applied automatically to mileage calculations on the expense report in Emburse Expense.

- If the traveler does not use Emburse Expense, supporting documents where miles are calculated using either Google Maps or odometer readings with point-to-point breakdown is required.

d. Parking

- A comment in Emburse Expense should include the following: (1) date, (2) city, and (3) justification for the parking expense

5. CONFERENCE REGISTRATION FEES

Conference registration fees can be paid using the One Card. For reimbursement, the receipt must contain the following:

1. Employee's name
2. Full name of the conference
3. Full name of the coordinating organization
4. Dates of the conference
5. Proof of payment

6. INCIDENTALS (minor, reasonable expenses incurred during official travel) – any expense over $75 must have a receipt

a. Gasoline

- A comment in Emburse Expense should include the following: (1) date, (2) location. Gasoline for the personal portion of a trip is not reimbursable. This should be marked as unallowable expense.
- A traveler may either seek reimbursement for gasoline while traveling in their personal car during the business portion of their trip OR claim for mileage. Gasoline purchases for personal vehicles when claiming mileage is not reimbursable.

b. Laundry

- A comment in Emburse Expense should include the following: (1) date, (2) location.
- Employees may be reimbursed for laundry expenses when a traveler experience extenuating circumstances while traveling on official business and the trip consists of a minimum of 4 consecutive business nights. Examples include the following: lost or damaged luggage and foul weather or other extenuating circumstance. Receipts are required for reimbursement. Department Head/Director must approve any exceptions.

c. Telephone Calls and Other Communication

- Travelers are expected to use the most economical means of making business-related phone calls and internet connections while traveling.
- A package that reduces the costs of roaming on mobile networks outside of the United States can be used and reimbursed as a communication tool for phone calls and internet connections while on business travel by providing a business justification.
- Travelers may be reimbursed for phone calls that are reasonable and necessary for conducting business with a business justification. No phones or phone equipment costs may be reimbursed. If a communication or equipment purchase is made it should be marked as unallowable expense.
- Travelers may be reimbursed for internet connection fees by providing a business justification.
- Only one type of communication tool and expense may be reimbursed per business trip or per country if traveling to multiple countries within the same business trip.

d. Tips/Gratuities

- TAMU may reimburse for reasonable and customary tips/gratuities incurred while on business travel. Unless tips/gratuities are automatically added to a purchase, tipping need not be considered mandatory and should be done at the employee's discretion as recognition of quality of service delivered.

e. Visa Fees

- Visa fees for the business portion of travel are reimbursable. A comment should be included in Emburse Expense with the country.

f. Membership Fees

- Membership dues may be included in the conference registration fee.

7. NOT REIMBURSABLE

Examples of non-reimbursable expenses include, but are not limited to, the following:

- Entertainment expenses and related social activities such as tours and dances;
- Frequent flyer mileage fees, such as memberships, annual fees, etc.;
- Costs incurred by unreasonable failure to cancel transportation or hotel reservations;
- Fines for automobile violations including parking tickets and speeding tickets;
- Personal items purchased due to lost/delayed baggage;
- Other personal effects during travel including but not limited to personal hygiene essentials;
- Lost or stolen tickets, cash, or property;
- Hotel movie rentals and airline headsets;
- Health club fees;
- Travel Protection insurance without sufficient business justification;
- Magazine, newspapers, and books unrelated to business;

- Personal credit card delinquency fees or finance charges;
- Office supplies not related to the travel purpose of the trip (can be submitted through RFP with business justification);
- Medical insurance;
- Medications;
- Hotels when a layover is less than 12 hours; or
- Hotels when a layover is more than 12 hours by choice of the traveler.

8. REASONABLE AND CUSTOMARY DEFINITION

Reasonable and customary charges mean hotel rates or meal costs that are standard charges for the specific provider and consistent with the prevailing charges in the geographical area for identical or similar services, taking into account the purpose of the business event and the benefit it brings to Texas A&M University.

POST-TRAVEL

It is the traveler's responsibility to prepare and submit the Emburse Expense Reports within thirty (30) days of the completion of the trip.

For travelers that use the One Card within CEHD, charges must be assigned to an Expense Report within 30 days of the post date, and Expense Reports must be submitted no more than 90 days after the travel end date.

All expenses must be adequately accounted for within 90 days, or the expenses will be reported as taxable income to the employee.

Lack of proper documentation could result in expenses that are deemed not reimbursable to the traveler or cause a delay in processing the travel reimbursement. It is the traveler's responsibility to report their actual travel expenses in accordance with relevant System policies and regulations and University rules and SAPs.

Notifications of outstanding Expense Reports are as follows:

Expense Reports are as follows: Days from end of trip		**Action**
21	Traveler receives an email stating that the Expense Report has not been submitted	Travel expense should be submitted
30	Department Head receives an email stating that the Expense Report has not been submitted	Department Head work with employees on Expense Report submission

45	Assistant Dean receives a report with all of the travelers with outstanding Expense Reports	Assistant Dean will work with Department Head and employee on Expense Report submission
60	Executive staff receives a report with outstanding Expense Reports	Appropriate Executive staff will Department Head and employee on Expense Report Submission
90	Employee is sent a notification that travel privileges are revoked until Expense Report submitted; travel card suspended	Expense total is reported as taxable income for US taxpayers
210	Mark all items as unallowable expenses	Begin a collection process from the employer and place them on a state hold

The traveler should report any extraordinary circumstances which could delay submission of the travel expenses to the department/program Business Administrator as soon as known.

Emburse Expense Reports must be submitted by the announced year-end deadlines to properly account for the expense in the correct funding year.

Once the traveler submits their expense report, it will go through additional approval and auditing by Texas A&M University Financial Management Operations (FMO). As the expense report goes through the approval and auditing process, the traveler will receive emails from Emburse Expense that will tell them the **Approval Status** (*Approved/Sent Back to Employee*). If the traveler receives an email from Emburse Expense that shows the Approval Status is set to ***Sent Back to Employee***, the traveler will see the **Approver's Comments** and need to follow the instructions given.

After FMO processes the report and approval status is set to ***Approved***, one of the following will apply:

- If the traveler used their One Card for all expenses and did not have any out-of-pocket expenses, their expense report will be complete and will not require further action.

- If the traveler requested reimbursement for mileage or out-of-pocket expenses, they will receive reimbursement via direct deposit or a paper check will be mailed to their work headquarters.

- If the traveler had personal expenses and/or exceeded their daily meal allowance during your travel, they will be required to reimburse Texas A&M University. The traveler will receive a Emburse Expense Invoice via email from TAMU FMO. The invoice can be paid either by check or credit card. A link will be provided in the body of the email for credit card payments.

- If the traveler requested reimbursement for out-of-pocket expenses AND charged personal expenses or have unallowable charges on their One Card or a DART Card, these expenses will be deducted from their reimbursement.

90-Day Policy

All expenses must be adequately accounted for within 90 days, or the expenses will be reported as taxable income to the employee and the One Card suspended. This policy has been implemented to meet the "reasonable period of time" in the IRS accountable plan. Expenses that fall within the IRS accountable plan are not reported as taxable income to the employee.

We wish you safe travels!