

## Travel Reimbursements

### Travel to conduct official and approved UCSD business

- \* The University will reimburse faculty, staff and students for allowable expenses incurred when traveling on official University business, includes travel to work on a sponsored project

### How to get reimbursed

- \* Submit your information to be set up as a traveler in UCSD web based online Travel system.
- \* Submit your travel expenses/receipts to fiscal contacts/staff
- \* Complete the [Travel Reimbursement Form](#) and submit it to fiscal staff
- \* UCSD requires that your expenses be submitted within 21 days of the event

### What expenses are reimbursed

- \* Meals (no alcohol may be reimbursed)
- \* US Meal (all receipts, itemized list of food and credit card slip are required)
- \* Foreign Per Diem (all expenses must be based on actual expenses UC Policy G-28)
- \* Hotel/Lodging (each traveler must submit a receipt for shared rooms, individually reimbursed)
- \* Transportation: Airfare; car rental; taxis/shuttles; train; personal car mileage; bus
- \* Parking Fees
- \* Tolls
- \* Registration Fees

### Credit Card and ATM Transaction Fees and Internet Charges are reimbursed when

- \* Credit card transaction fees for converting foreign currency are related to legitimate expenses involving business travel e.g., hotel, airfare, meals.
- \* ATM transaction charges are not allowable expenses as there is no audit trail on cash.
- \* Internet charges only if the traveler's is making a presentation at a conference the traveler is attending.

There are other necessary and proper expenses that are not listed above which may also be reimbursed. However, various funding sources do not allow for some expenses and ALL travelers are expected to observe propriety in the type and amount of expenses incurred. If there are questions contact your fiscal person regarding expenses.

### What is not reimbursed?

- \* Expenses incurred or paid by another faculty member, visitor or student.
- \* The University will not reimburse the Loss Damage Waiver (LDW) and Supplemental Liability Insurance (SLI) of a car rental agreement. UC has a system-wide agreement with a number of car rental agencies. Balboa Travel has the UC Identification Number and will make any rental car reservations for UCSD faculty. To get the UC Identification numbers visit the [UC Planned Purchasing Agreements page](#).
- \* UCSD will not reimburse you for expenses covered by another funding source. It's the traveler's responsibility to ensure that double reimbursing does not occur.

### Documentation (receipts) required for reimbursement

- \* Original receipts are required for reimbursements including foreign per diem
- \* Per diem is only calculated for travel over 29 days and are based on actual expenses
- \* Lodging receipts must contain all itemized charges for the room
- \* The University does not allow an individual to submit receipt expenses incurred on behalf of another traveler
- \* The maximum amount for meals and incidental expenses is \$64/day and requires itemized receipts and credit card charge slips

**Per Diem**

Per diem is the MIE federal standard rate for meals lodging and incidentals for travel OVER 29 consecutive days. It is calculated at a rate of 55% of the county which the travel took place. There is no separate itemization of meals, lodging and incidentals. There is no daily per diem rate for travel under 30 days.

**Car Rentals**

- \* The University will not reimburse the Loss Damage Waiver (LDW) and Supplemental Liability Insurance (SLI) of a car rental agreement because of the UC system-wide agreements with a number of car rental agencies.
- \* The UCSD preferred travel agency, Balboa Travel, has the UC Identification Number and will make any reservations for UCSD travelers.
- \* To get the UC Identification Number for rental cars, visit the UC Planned Purchasing Agreements page.
- \* Personal credit cards may also cover these at no additional cost. It is recommended that you call your credit card company before you rent a car.

**What if I owe the University?**

- \* Make your check payable to UC Regents.
- \* Give the check to your financial affairs assistant for processing.
- \* Note what the check is for (ie, payment for airfare directly billed to the University).

For complete information visit **UCSD's Travel Page**  
<http://blink.ucsd.edu/Blink/External/Topics/1,1105,365,00.html>

## How to Reimburse Foreign Visitors

### Honoraria

Payment to a professional (such as a guest speaker) in recognition of a distinguished achievement or special service, such as a lecture. OR to offset the payee's expenses since custom or propriety precludes setting a fixed price.

### Typically an honorarium is paid in lieu of travel expense reimbursement.

In some cases, an honorarium includes an allowance for travel expenses, which is different from reimbursement for actual travel expenses. Tax implications are one of the most significant differences between payment of an honorarium and reimbursement of travel expenses for a foreign visitor since 1) honorarium is considered income to the recipient and 2) Reimbursement of official business travel expenses is not considered income.

### To pay an honorarium

Follow the guidelines, which include the following requirements:

- Payee must provide Social Security number (SSN) or Individual Tax Identification Number (ITIN).
- Payee whose visa status is B-1, B-2, WB, or WT must complete a Certification of Academic Activity form.

**Reimbursing travel expense** is repaying a traveler for an actual expense which is eligible for reimbursement.

- Follow the guidelines for reimbursing travel expenses related to UCSD business.
- If foreign visitor indicate FOREIGNER on the Travel Expense Voucher (TEV) if traveler is not a U.S. citizen and does not have a Social Security number (SSN). Also indicate visa status on the TEV. Any traveler whose visa status is B-2 or WT must complete a Certification of Academic Activity form and is subject to the 9 Day Rule.

| Type of Visitor   | # Days on UCSD business | Meals   | Lodging Expense  | Transportation   | Honorarium                                      | Taxable                     |
|---|-------------------------|---|--|--|---|-----------------------------|
| Colloquium Honorarium   | < 7 days                | NO  | NO   | NO   | \$250 Maximum                                   | Yes                         |
| Colloquium Travel   | < 7 days                | \$64/day maximum with actual receipts, no alcohol | Within \$750 amount set by Council or the amount approved by colloquium chair  | Within \$750 amount set by Council or the amount approved by colloquium chair              | NO  | NO                          |
| Invited Guest<br>Department Visitor<br>Honorarium<br>Council Approved | 7 > days                | NA  | NA   | NA   | \$750 maximum<br>\$250/event<br>3 event maximum | Yes                         |
| Invited Guest/<br>Department Visitor<br>Travel<br>Council Approved    | 7 > days                | \$64/day maximum with actual receipts, no alcohol | Within \$1500 amount set by Council or the amount approved by colloquium chair | Within \$1500 amount set by Council or the amount approved by colloquium chair             | NA  | NO                          |
| Research < 30 days<br>Travel  | 29 or less              | \$64/day maximum with actual receipts, no alcohol | <b>Actual daily rate and tax</b>   | Actual transportation expenses allowed within time period related to UC business           | Not allowed on federal funds                    | NO                          |
| Research > 30 days<br>Travel  | 30 or more              | Per Diem rate for specific city @ 55% x # days    | Per Diem rate for that city x 55% x # of days                                  | Actual transportation within time period related to UC business; rental car less insurance | Not allowed on federal funds                    | Depends upon length of stay |

## Reimbursement Chart for Commonly Used Visas

| Type of Visa   | # Days on UCSD business                                    | Travel  | Honorarium   | Taxable  |
|--|--|---|--|--|
| <p><b>B-1 Visa – Visitor for Business</b><br/>Applies for B1 at US consulate in home country</p> <p>I-94 card stamped at port of entry</p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Extended visit requires check in w/ Int'l Center</p> | <p>6 months</p> <p>Visa can be renewed up to 12 months</p> | <p style="text-align: center;"><b>Allowed</b></p> <p>Indicate B1 visa on the Travel Expense Voucher (TEV).</p> <p>Copy Visitor visa, I-94 card and passport photo for documentation.</p> <p>Not subject to 9 day rule</p>   | <p style="text-align: center;"><b>Allowed</b></p> <p>Payee must have SSN<br/>Payee completes Certification of Academic Activity form;</p> <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Indicate B1 visa on the Pay authorization.</p>                              | <p>Honorarium-Yes<br/>Depending on Treaty</p> <p>Travel - No</p> |
| <p><b>B-2 Visa – Visitor for Travel</b><br/>I-94 card is stamped at port of entry</p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Checks in at International Center</p>   | <p>9 days maximum</p>                                      | <p style="text-align: center;"><b>Allowed</b></p> <p>Indicate B2 visa on the Travel Expense Voucher (TEV).</p> <p>Copy Visitor visa, I-94 card and passport photo for documentation.</p> <p>Subject to 9 day Rule<br/>Payee completes the Certification of Academic Activity form.</p>    | <p style="text-align: center;"><b>Allowed</b></p> <p>Payee must have SSN<br/>Payee completes Certification of Academic Activity form;</p> <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Indicate B1 visa on the Pay authorization.</p> <p>Subject to 9 day Rule</p> | <p>Honorarium-Yes<br/>Depending on Treaty</p> <p>Travel - No</p> |
| <p><b>WB Visitor - Waiver for Visitor on Business</b><br/>I-94 card stamped at port of entry</p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Extended visit requires check in w/ Int'l Center</p>   | <p>7 &gt; days</p>   | <p style="text-align: center;"><b>Allowed</b></p> <p>Indicate WB visa on the Travel Expense Voucher (TEV).</p> <p>Copy Visitor visa, I-94 card and passport photo for documentation.</p> <p>Not subject to 9 day rule</p>   | <p style="text-align: center;"><b>Allowed</b></p> <p>Payee must have SSN<br/>Payee completes Certification of Academic Activity form;</p> <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Indicate WB visa on the Pay authorization.</p>                              | <p>Honorarium-Yes<br/>Depending on Treaty</p> <p>Travel - No</p> |
| <p><b>WT Visa – Waiver for Visitor on Travel or Pleasure</b><br/>I-94 card is stamped at port of entry</p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Extended visit requires check in w/ Int'l Center</p>                                 | <p>9 days maximum</p>                                      | <p style="text-align: center;"><b>Allowed</b></p> <p>Indicate B2 visa on the Travel Expense Voucher (TEV).</p> <p>Copy Visitor visa, I-94 card and passport photo for documentation.</p> <p>Subject to 9 day Rule</p> <p>Payee completes the Certification of Academic Activity form.</p> | <p style="text-align: center;"><b>Allowed</b></p> <p>Payee must have SSN<br/>Payee completes Certification of Academic Activity form;</p> <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Indicate B1 visa on the Pay authorization.</p> <p>Subject to 9 day Rule</p> | <p>Honorarium-Yes<br/>Depending on Treaty</p> <p>Travel - No</p> |
| <p><b>J-1 Visa Exchange Visitor</b></p> <p>Visitor may not travel or be reimbursed if DS-2019 form is expired</p> <p>Extended visit requires check in w/ Int'l Center</p>  |  | <p>Copy Visitor visa, DS-2019 form, I-94 card and passport photo for documentation.</p> <p>Indicate J-1 visa on the Travel Expense Voucher (TEV)</p>  | <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Check IRS Tax treaty information for withholding. Indicate J-1 visa on the Pay authorization.</p>   | <p>Honorarium-Yes<br/>Depending on Treaty</p> <p>Travel - No</p> |

## Reimbursement Chart for Commonly Used Visas

| Type of Visa  | # Days on UCSD business                       | Travel   | Honorarium   | Taxable  |
|---|---|--|--|--|
| <p><b>F-1 &amp; OPT Student Visas</b></p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Extended visit requires check in w/ Int'l Center</p>   | duration of the event                         | <p><b>Allowed</b></p> <p>Copy Visitor visa, I-20 form or I-538, I-94 card and passport photo for documentation.</p> <p>OPT: Travel reimbursement must meet practical training provisions within timeframe of training program.</p> <p>Indicate F-1 visa on the Travel Expense Voucher (TEV).</p> | <b>Not Allowed</b>   | <p>Honorarium – Not Allowed</p> <p>Travel - No</p> |
| <p><b>H-1B Visa for Temporary Employment in Specialty Occupation</b></p> <p>Requires official invitation letter from Mathematics Chair</p>  | duration of the event                         | <p>Copy Visitor visa, and passport photo for documentation.</p> <p>Indicate H1-B visa on the Travel Expense Voucher (TEV).</p>   | <b>Not Allowed</b>   | <p>Honorarium – Not Allowed</p> <p>Travel - No</p> |
| <p><b>O Visa for Alien of Extraordinary Ability</b></p> <p>Cannot be paid for any expenses outside of scope of activity for which they were admitted into the US.</p> <p>Requires official invitation letter from Mathematics Chair</p> | duration of the event                         | <p>Copy Visitor visa, and passport photo for documentation.</p> <p>Indicate O visa on the Travel Expense Voucher (TEV).</p> <p>Travelers can be reimbursed for actual travel expenses ONLY for the specific event for which they were admitted into the US</p>                                   | <b>Not Allowed</b>   | <p>Honorarium – Not Allowed</p> <p>Travel - No</p> |
| <p><b>Visitor from Canada/Mexico</b></p> <p>Must be a citizen of Mexico or Canada</p> <p>Requires official invitation letter from Mathematics Chair</p> <p>Extended visit requires check in w/ Int'l Center</p>                         | duration of the event and/or per type of visa | <p>Must have a stamped visa classification to determine status</p> <p>Copy Visitor visa, and passport photo for documentation.</p> <p>(TEV) and include a copy of the I-94, Border Crossing Card.</p> <p>Similar to criteria used to reimburse visitors on B visas</p>                           | <p><b>Allowed</b></p> <p>Payee must have SSN</p> <p>Payee completes Certification of Academic Activity form;</p> <p>UC W8BEN and Federal Tax Status form and IRS Form 8233. Check IRS Tax treaty information for withholding</p> <p>Indicate B1 visa on the Pay authorization.</p> | <p>Honorarium –</p> <p>Travel - No</p>             |

**Please review all IRS Tax Treaties and Tax codes for foreign visitors receiving honoraria. This information can be found under UCSD policy at [http://blink.ucsd.edu/Blink/External/Topics/How\\_To/0,1260,4340,00.html](http://blink.ucsd.edu/Blink/External/Topics/How_To/0,1260,4340,00.html)**

**CANADIAN CITIZENS PLEASE NOTE:** Although a visa stamp is not required to enter the US, if you are to receive any type of reimbursement from UCSD **you must ask for an I-94 card marked with a B1 classification (B2 for less than 9 days)** at the land border or port of entry. If you do not have a visa classification documented when you arrive, UCSD is prohibited from reimbursing you.  
**Note: Non-citizen Canadian residents require a visa to enter the US.**