



Nichols College

TRAVEL AND ENTERTAINMENT POLICY

POLICY 02-07-02

Effective Date: 9-1-2012

Date Last Revised: 09/15/2026

The following are responsible for the accuracy of this information contained in this document:

Responsible Policy Administrator

Vice President for Business & Finance/Chief Financial Officer

Responsible Department

Financial Operations

Contact

508-213-2100

1.0 - Policy Statement

Nichols College reimburses staff/faculty/students for necessary and reasonable travel expenses incurred while conducting College business. Individuals should not benefit financially, or incur financial losses, as a result of traveling on behalf of the College. Reimbursements are made only when requests are in accordance with this policy. This policy applies to all travel and entertainment expenses, whether paid by the College Purchasing Card or by the traveler.

All travel reimbursements shall be:

- Requested through the Travel Reimbursement Form located in Docfinity. Supported by proper documentation that clearly and verifiably demonstrates a detailed business purpose for the expense.
- Charged to the appropriate general ledger account coding based on the business purpose of the expense.
- Received by the Colleges Accounts Payable Office (A/P) no later than sixty (60) days after the expense took place.

2.0 - Reasons for the Policy

Nichols has an obligation to promptly and consistently reimburse people incurring expenses on its behalf. This policy protects the College's assets, and the assets of those spending on its behalf, by clearly stating acceptable expenses and reimbursement procedures.

Finally, this policy will reasonably ensure that reimbursements comply with IRS accountable-plan rules. Nichols has elected to participate in an accountable plan, in part, because

accountable plans eliminate the need for employees to report reimbursements as income on their tax returns. The IRS outlines accountable-plan rules as follows:

To be an accountable plan, your employer's reimbursement or allowance arrangement must include all of the following rules:

1. Your expenses must have a business connection-that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
2. You must adequately account to your employer for these expenses within a reasonable period of time, no later than sixty (60) days after they were incurred or paid.
3. You must return any excess reimbursement or allowance within a reasonable period of time.

3.0- Entities Affected by this Policy

- All Nichols College Employees
- Students and non-employees incurring travel expenses on behalf of the College

4.0- Related Documents

- Travel Reimbursement Form located in Docfinity
- Nichols College Purchasing Policy
- Purchasing Cardholder Guide
- Missing Receipt Form
- Car Rental Discount Business use

5.0-Scope

The College does not provide travel advances. Purchasing Cards (embossed with cardholder's name or department name) should be used to fund travel. In the event the employee does not have a College issued purchasing card, personal funds via debit/credit cards may be used with advance permission from the respective member of the President's Council. Should an employee hold a College issued purchasing card and not have the available credit for a purchase, they should contact Financial Operations to request a credit line increase, with written approval from their respective President's Council member. Employees who wish to use the Colleges preferred travel agency to make travel arrangements should contact: Empire Travel, 93 West Main St., Dudley MA., office-508-943-7870, mobile-508-736-7834. The owner is a certified travel counselor and is aware of the Colleges Travel Policy as well as the educational contracts and discount codes for Car Rental and lodging.

The College will reimburse for the following reasonable and necessary expenditures:

- Business trips which also include travel for personal reasons will be reimbursed only for the business portion of the trip, based on accommodations actually used for business purposes. Legible copies of the itinerary covering the routing of both the personal and business portions of the trip must be submitted.
- Airfare/transportation - employees required to use the most direct and economical route possible. Additional charges for ancillary and excess travel costs, including but not limited to lounge access, premium seating and special services shall not be permissible either by use of College purchasing card or reimbursement directly to an employee or student. Should these costs be purchased using a College purchasing card, the employee or student will be requested to refund the expenses to the College.
- Lodging expenses- will vary according to the area traveled but must be necessary and reasonable. All lodging expenses require supporting documentation.
- Vehicle rentals- employees are required to rent vehicles through Enterprise or National Car Rental. The corporate discount code is XZ10824. Employees must use their own Nichols Purchasing Card and manage the documentation to attach to their Purchasing Card Expense Report.
- Meals -All meal charges must include the itemized receipt as well as the signature receipt.
 - o Overnight travel - as a general rule and in accordance with the U.S. General Services Administration *Meals and Incidental Expenses rates*, the College anticipates that costs for meals shall not exceed \$80 per day. Breakfast \$20, Lunch \$22, Dinner \$33. Exceptions for travel to large cities may be made by the traveler's respective President's Council member.
 - o Day travelers- for unusually long working hours the College will reimburse (same rates as above) for breakfast for travel beginning before 6:30 a.m. and/or for the evening meal for travel ending after 7:30 p.m. *Please note:* the IRS considers a meal to/from a day trip event (within normal working hours) as personal cost and not to be reimbursed.
 - o Business Meals - There must be a business purpose with a non-Nichols employee for the meal. Specific business discussion must take place. Two alcohol items per person are allowed. Substantiation must include itemized receipt, signature receipt, and name of the person or group present at the meal.
 - o Mileage - Use of the traveler's personal automobile for official College business that is properly authorized, reasonable and appropriately documented will be reimbursed at the effective IRS published rates (designed to cover gas, oil, and fixed costs such as insurance and depreciation) at the time of travel.
 - The standard mileage rate for reimbursement for private automobile usage

will be the same as the rate allowable by the Internal Revenue Service (IRS) on the actual date(s) of travel.

- Determining Mileage – Mileage calculations and reimbursement will be determined on the location closest to the point of destination.
For example, if the traveler is attending a conference in Boston, MA and is departing from their home in Auburn, MA, the distance is 47 miles each way. The distance between Dudley (the college) and Boston is 61 miles each way, therefore the reimbursement will be used from their home departure location. In the event a traveler departs from the college directly to a destination, the mileage from the college to the destination will be used.
- o College Vehicle - When using a College vehicle for business travel, fuel, oil, and repair expenses shall be paid for with either the M&T Bank issued College visa card, or the Wex Bank gas card issued to the traveler. In the event the traveler has neither card issued to them by the College, the traveler will be reimbursed at the actual costs, supported by appropriate receipts. The traveler will not be reimbursed mileage when using a College vehicle.
- o Only one reimbursement option exists for travelers: Mileage or direct expense reimbursement.
- o Tolls and parking fees - Electronic Toll Passes (I-Zoom, I-Pass, EZ-pass, etc.) - The College will reimburse for actual tolls incurred for business purposes, whether paid via cash or electronically. Electronic toll expenses can be supported by reduction in prepaid balance amounts documented by statements available online from i-Zoom, I-Pass, and etc. vendors. The College will not reimburse individuals for any deposits required on i-Zoom, I-Pass, etc., or for the funding of an individual's account in anticipation of incurring future tolls for business.
- o For meals and travel relating to student experiences or trips – no alcohol may be purchased using a College purchasing card, nor will any alcohol purchases be reimbursed directly to any employee or student.

The College will not reimburse for the following expenditures:

- Sales tax- employees are expected to keep an updated copy of the Colleges MA tax exempt Certificate ST-2 and a blank MA ST-5 (at time of purchase which includes the Vendors name and the dollar amount). *NOTE: Sales related to lodging or restaurants are NOT tax exempt in Massachusetts. However, in NY, NJ, and FL the College is tax exempt from lodging and restaurant sales taxes.
- Travel or Vehicle Rental Insurance- Employees are required to use National or Enterprise Car Rental which already has damage waiver and liability insurance included in the contract, therefore employees will not be reimbursed for additional insurance purchased as part of a travel or vehicle agreement.
- Lost or stolen articles or charges to gain entry to a locked vehicle while traveling.

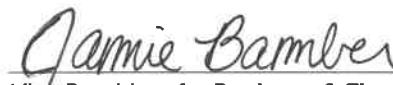
- No Alcohol allowed for overnight travel unless it is a business meal (see above)
- Family members travel expenses if accompanying a Nichols employee.
- Movies or in-room items charged to hotel/motel bills.
- Personal expenses incurred at home as a result of being away on College business.
- Students will not be reimbursed for mileage associated with sports, academic, cultural, or social activities. Two exceptions include mileage related to SGA clubs and paid out of the "8" Fund and certain Athletic Team travel preapproved by a Vice President.

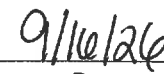
6.o- Responsibilities and Procedures

Responsible Party	Action
Traveler	• Save detailed receipts for all expenses to attach to purchasing card expense report or to the travel reimbursement form • Submit travel reimbursement form through Docfinity
Supervisor	• Approve purchasing card expense report and/or travel reimbursement report
Financial Operations	• Process expense report and/or travel reimbursement

7.0-Approvals

Authorized Signer	Authorized to signfor:
Assistant Dean for Academic Affairs	Academic Advising Services, Academic Learning Services, Academic Resource Center (ARC), Faculty accounts, Fischer Institute, Library and Registrar
Associate Vice President for Business & Finance/Controller	Financial Operations, Human Resources
Associate Dean of Graduate and Professional Studies	Graduate and Professional Studies
Director of Information Technology	Information Technology, Telecommunications
Executive Assistant to the President and Board of Trustees	President's Council members, President and Board of Trustees
Director of Athletics	Athletics
Vice President for Marketing and Communications	Communications and Marketing, Web/social media, and Public Relations
Vice President for Academic Affairs	Academic Advising Services, Academic Learning Services, Academic Resource Center (ARC), Faculty accounts, Fischer Institute, Library, Office of Academic Affairs, Registrar, Career & Professional Development Center, CIPA, Institute for Women's Leadership, Nichols Consulting Group
Associate Provost and Accreditation Officer	Admissions, Accreditation
Vice President for Advancement	College Advancement, Alumni Relations, Nichols Fund
Vice President for Business and Finance/CFO	Financial Operations, Human Resources, Student Financial Services, Financial Aid, Executive Assistant to the President and Board of Trustees
Vice President for Operations	Bookstore, Department of Facilities Management, Dining Services, Information Technology, Mail Services, Athletics, Public Safety, Dudley Hill Golf Course (and Bison Den)
Vice President for Student Affairs	Center for Student Involvement, Counseling Services, Health Services, Residential Life, Student Services and Student Government Association related clubs


Vice President for Business & Finance/CFO


Date

The above policy has been reviewed and approved by President's Council and is effective as of the date indicated above.