

To: GSD Faculty  
From: Kathy Cox, Controller  
Subject: Harvard Business Expense and Reimbursement Policies  
Date: August 15, 2018

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The following highlights Harvard's key business expense and reimbursement policies. Business expenses are payments for goods and services that benefit Harvard and are necessary and appropriate in the conduct of University business. These include direct payments to vendors for goods and services and reimbursements to employees for travel, meals, and entertainment expenses related to University activities.

**This year there are no changes in the expense and reimbursement policies. During the past year there have been several questions regarding the GSD's International air travel policy. Therefore, we wanted to reiterate that the GSD will reimburse business class travel for international flights only when the total air-time is 10 hours or greater in each direction.**

#### ***TRAVEL***

**Air Travel:** Where possible, travelers are strongly encouraged to plan trips in advance and buy non-refundable tickets because of the large cost savings.

- ***Inside the contiguous 48 United States:*** Travelers are expected to book the lowest priced, non-stop economy or coach class airfare.
- ***International Travel, Canada, Mexico, Alaska, Hawaii or U.S. Territories:*** Travelers are reimbursed for business class travel only where total air-time equals or exceeds 10 hours in each direction on the most direct routing.
- ***For all flights:*** Travelers will not be reimbursed for tickets purchased with frequent flyer miles or personal credits/vouchers.

**First Class Travel (Air or Train) is not allowed and will not be reimbursed.**

**Additional Travelers:** No expenses will be reimbursed for partners, spouses, or other family members.

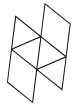
**Preferred Vendors:** Travelers are strongly encouraged to use Harvard's preferred travel agencies because of negotiated discounts with airlines, Amtrak, rental car companies, hotels, and other travel providers. For more information, see: <http://www.campustravel.com/university/harvard/>

#### ***HOTELS***

Travelers are expected to use lodging that is safe, comfortable and reasonably priced (not luxury hotels, boutique hotels or resorts). It is strongly recommended that travelers use one of Harvard's preferred hotels. If travelers cannot use one of Harvard's preferred hotels, travelers should follow federal room rate guidelines plus 25% (rate guidelines are attached).

#### ***BUSINESS TRAVEL, MEALS, AND ENTERTAINMENT***

The maximum reimbursement for a dinner business meal, both local and while travelling, is \$75 per person (including alcohol, tax, and tip). Itemized receipts should be retained and must be submitted if total amount is \$75 or greater.



**REIMBURSEMENT DEADLINES**

- 1) Employees have **30 days** from the end date of a trip or the date of a non-travel expense to submit expense reimbursement requests and Corporate Card receipts to the Academic Programs Business Office (7 Sumner, Room 103).
  - a. Requests submitted after 30 days may incur a non-reimbursable Corporate Card late fee. University Corporate Card holders are responsible for making sure that all charges are paid in a timely basis. Cardholders are personally liable for the payment of late fees and penalties, and non-reimbursable expenses should be paid directly to Citibank.
  - b. Requests submitted 91 to 182 days after the trip completion or transaction date will be considered additional income and will be taxed accordingly.
  - c. Requests submitted 183 days after the trip completion or transaction date of the expense will not be reimbursed.
- 2) Employees who spend personal funds (i.e., not charged to the Corporate Card) cannot be reimbursed until the trip or event has occurred.

U.S. Internal Revenue Service regulations require specific documentation of business travel, meals, and entertainment expenses in addition to submitting receipts. Expense documentation must include the following information:

|               |  |
|---------------|--|
| <b>Who?</b>   | The name of the individual who incurred the expense & the names of other individuals who attended & their institutional affiliations |
| <b>What?</b>  | What the expense entailed (e.g., business lunch, travel dinner, reception)   |
| <b>When?</b>  | The date travel, meal or entertainment occurred  |
| <b>Where?</b> | The location including city/state/country  |
| <b>Why?</b>   | Topic discussed, business, research activity, or agenda & how it relates to Harvard/fund charged                                     |

**NON-HARVARD BUSINESS AND PERSONAL EXPENSES**

Non-Harvard business or personal expenses cannot be charged to the Harvard Corporate Card and/or submitted for reimbursement. GSD will not reimburse for non-Harvard business expenses, even if another institution commits to reimbursing Harvard at a later date.

**HIRING INDIVIDUALS OR CONSULTANTS**

Individuals providing services to the University must be properly classified as either an employee or an independent contractor. Please contact Alla Armstrong prior to engaging someone for work in order to determine the correct classification and paperwork required. Employees should never pay an individual directly for goods or services.

**AUTHORIZED SIGNERS OF CONTRACTS**

Faculty may not sign vending or service contracts on behalf of the GSD without prior review and approval by the Executive Dean or the Chief Financial Officer. Please contact either with questions.

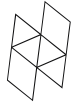
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Thank you for your attention to these policies and procedures.

Note that exceptions may apply for travel related to development activities. Please check with the dean’s office, the executive dean, or the development office prior to the travel or activity.

If you need additional information, please contact Alla Armstrong at [alla@gsd.harvard.edu](mailto:alla@gsd.harvard.edu) /617-496-1235.

CC: Pat Roberts, Executive Dean  
Mark Goble, Chief Financial Officer



## Hotel Rate Pricing Guidelines

Travelers are expected to use lodging that is safe, comfortable and reasonably priced (not luxury hotels, boutique hotels or resorts). If travelers cannot use one of Harvard’s preferred hotels, travelers should follow federal room rate guidelines plus 25%.

| <i>Rates based on Federal Rate Plus 25%</i> |                   |             |                |
|---|-------------------|-------------|----------------|
| <i>United States</i>                        | <i>Cities</i>     | <i>Asia</i> | <i>Cities</i>  |
| \$ 365                                      | New York, NY      | \$ 325.00   | Beijing        |
| \$ 345.00                                   | San Francisco, CA | \$ 345.00   | Tokyo          |
| \$ 220.00                                   | Los Angeles, CA   | \$ 290.00   | Seoul          |
| \$ 315.00                                   | Washington, DC    | \$ 220.00   | Taipei, Taiwan |
| \$ 280.00                                   | Chicago, IL       |             |                |
| <i>International</i>                        | <i>Cities</i>     |             |                |
| \$ 365.00                                   | Delhi             | \$ 360.00   | Johannesburg   |
| \$ 390.00                                   | London            | \$ 295.00   | Mumbai         |
| \$ 365.00                                   | Nairobi           | \$ 530.00   | Paris          |
| \$ 490.00                                   | Venice            | \$ 480.00   | Rome           |
| \$ 270.00                                   | Stockholm         |             |                |

## Hotels Outside of the Cambridge Area

Additional information may be found at: <http://www.campustravel.com/university/harvard/>

### Club Quarters

Club Quarters are private hotels for the exclusive use of employees and guests of its member organizations in prime downtown locations. Club Quarters has four room sizes for long or short stays. [Club Quarters reservations](#)

### Starwood Hotels

Harvard travelers can save 20% at Starwood Hotels. Starwood Hotels include Sheraton, Four Points by Sheraton, St. Regis, Luxury Collection, Le Meridian, W Hotels, Westin, aloft and Element. This discount is available to all Harvard faculty and staff for both business and leisure travel.

[To learn more click here.](#)

### Choice Hotels

Harvard travelers can save up to 20% at Choice Hotels. Choice Hotels include Cambria Hotels and Suites, the Ascend Hotel Collection, Comfort Inn, Comfort Suites, Quality Inn, Sleep Inn, Clarion, Mainstay, Suburban, Econolodge and Rodeway. The 20% discount off the Best Available Rate is available to associates of Harvard University for both business and leisure travel. [To learn more click here.](#)

### Wyndham Hotel Group Hotels

Harvard travelers can save up to 20% at Wyndham Hotel Group Hotels. Wyndham Hotel Group includes Wyndham Hotels and Resorts, Days Inn, Ramada Worldwide, Super 8, Wingate by Wyndham, Baymont Inns and Suites, Hawthorn Suites by Wyndham, Microtel Inns and Suites, Howard Johnson, Travelodge and Knights Inn. The 20% discount off the Best Available Rate is available to associates of Harvard University for both business and leisure travel. [To learn more click here.](#)