

## SMU Tax Policies

Subject: Travel Reimbursement– Meals and Lodging

Effective Date: 08/22/07

Revision Date: 08/23/17

Tax Policy: 3.2

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The University will reimburse for reasonable and necessary expenses incurred during business travel.

All employees and students must substantiate their business travel with department approval, receipts, logs, etc. through Concur. See SMU Travel

\_\_\_\_\_ page for the certificate)

The University reimburses employees for actual expenses incurred during travel unless some other reimbursement alternative such as per diem allowances has been approved by the President, vice president, athletic director, dean, or their designees.

An employee can elect to be reimbursed a per diem allowance instead of actual expenses for business travel. The University has adopted the per diem allowances in accordance with the IRS guidelines and the per diem method must be used for the entire trip. (See University Policy 3.7)

### Personal travel

When business travel is combined with personal travel, the University will only reimburse the business portion of the travel.