Ohio Administrative Code

Rule 3341-6-47 University travel.

Effective: September 4, 2026

(A) Policy statement and purpose

The purpose of this policy is to provide guidance and direction for university employees traveling on university-related business. It is not intended to address every travel-related issue, exception or contingency that may arise in the course of university travel. Specific issues not covered should be directed to the office of the controller for clarification and resolution.

(B) Policy

Bowling Green state university shall conduct its business-related travel activities in an efficient and cost-effective manner that supports the mission of the university while maintaining compliance with applicable state and federal laws and regulations. All university travel reimbursement requests shall be administered through the division of finance and administration (and not through a department's petty cash account) and will be conducted in a manner that is compliant with applicable federal and state regulations and best practices.

Employees who travel on university business are encouraged to incur the lowest practical and reasonable expense while still traveling in an efficient and timely manner. Those traveling on university business are expected to avoid impropriety, or the appearance of impropriety, in any travel expense. Employees should conduct university business with integrity, in compliance with applicable laws and Ohio ethics guidelines, and in a manner that excludes consideration of personal advantage.

Should an expense be incurred that is subsequently determined to be improper or in excess of normal costs of travel, the traveler may not be fully reimbursed. If university resources have been used, the traveler may be required to reimburse the expense back to the university.

In the event an expenditure is reimbursed that is later deemed to be ineligible as a tax-free reimbursement as a result of post-reimbursement audit procedures, the amount will be included in the employee's W-2 as taxable income.

More restrictive policies and procedures may apply to travelers receiving funding from restricted sources (e.g., federal, private and/or state grants) or from departments, programs or centers that have chosen to enact more restrictive travel reimbursement practices.

Employees are responsible for following this policy and, if applicable, the policy of their particular program or department.

(1) University approved travel

The university follows IRS regulations which provide that daily transportation expenses incurred while traveling from home to one or more regular places of business are generally non-deductible personal commuting expenses, and therefore, will not be reimbursed. University approved travel is generally defined as transportation on university business in excess of one's normal commute and includes any travel on official university business from home or primary work location to another, secondary destination, and return to home or primary work location from a secondary location i.e., the university will reimburse the shorter distance of:

(a) Home to temporary business or meeting locations; or

(b) University to temporary business or meeting location.

(2) Restricted fund programs (e.g., grants and contracts)

This policy applies to all restricted fund programs. However, if specific agency guidelines for a restricted fund program are more restrictive than university policy, the agency rules apply. Principal investigators and others traveling on restricted funds should be familiar with the allowable cost provisions of their funded program. In no case will an amount larger than that allowed under the university's policies be reimbursed. Travel expenses that do not conform with both this policy and the grant funded program guidelines will not be reimbursed or charged to the sponsoring agency.

(3) Travel authorization

All travel must be authorized in advance and approved by the traveler's supervisor. Please note that individual departments may have chosen to delegate travel authorization to the applicable budget administrator. If the budget administrator or any department head is the traveler, the travel must be authorized by his/her next level of supervision.

The approval of the travel expense report by the traveler and his/her supervisor constitutes certification to the accuracy and appropriateness of all expenses and allowances listed as actually necessary in the performance of official university business and in conformity with university travel policy and procedures.

(4) Travel expenditures

Travel expenses will not be reimbursed until after travel has been completed. If there is a business need to pre-pay allowable travel expenses, they may be charged to a university purchasing card (e.g., airfare, conference registration) in advance of travel. Any unused airline or other travel related purchases remain the property of the university. Advances of university funds for individual travel purposes are not permitted.

Generally, no travel expenditures will be reimbursed without a receipt. The following exceptions to the requirement of a receipt are allowable: individual small dollar purchases less than twenty-five dollars for items such as bridge tolls, short term parking, and cab fare. For avoidance of doubtg, payment of the meal per diem allowance in paragraph (B)(9) of this policy does not require receipts.

Reimbursements will only be made to the person who incurred the travel expense. If a receipt contains the name of the payor, then the name on the receipt must be the name of the employee traveling.

All foreign travel must be registered, in advance of departure, in the international travel registry (located on the international programs and partnerships website) to be reimbursable.

Expense reimbursements must be submitted within sixty days of travel. Reimbursements submitted after sixty days, if approved, will be made as a taxable reimbursement.

(5) Air travel

(a) Common carrier

University employees are expected to take advantage of the lowest reasonable airfare available and to obtain the lowest reasonable fare by booking travel tickets thirty or more days in advance of planned travel times, whenever possible.

No reimbursement will be made for first-class or premium rates where other options are available. Typical airfare classes would equate to economy, coach, main or standard airfare classes. Expenses claimed under this section must be supported by a ticket stub, receipt, confirmation, or similar evidence of expense showing the details (destination, fare code, traveler name, payment methods and cost) of travel.

(b) Private or chartered aircraft

The use of private or chartered aircraft is limited to athletics teams or student groups and must be coordinated with the purchasing department and risk management in well advance of the travel.

(c) Frequent flyer miles and hotel reward programs

Employees can use for personal purposes frequent flyer miles, credit card rewards, hotel points, or other rewards earned during official business, but only if the rewards are earned the same way as members of the public would earn them and they do not impose additional costs to the university. However, employees are prohibited from choosing an airline, vendor, or service based on whether it provides frequent flyer miles or other reward points.

Additionally, a conference, event, or group travel planner is prohibited fom personally using frequent flyer miles, credit card rewards, hotel points, or other rewards earned in connection to booking a conference, event, or group travel. If an employee is regularly paying for multiple travelers (such as athletic team or conference travel), the university purchasing card must be used.

No reimbursement claims will be paid for any travel that has been purchased through the use of points, miles or reward program incentives. Those are viewed as a reduction in travel cost and are not reimbursable. This includes the use of e-credits or flight vouchers unless the original purchase of the e-credit or flight voucher is supported by a receipt in the name of the employee demonstrating they paid out of pocket.

(d) Airport transportation and parking

Airport parking and airport transportation will be reimbursed based on actual receipt (unless de minimis). Other services that may be available at a parking facility such as car washing, detailing, oil changes, are personal in nature and are not reimbursable.

(6) Miscellaneous transportation and expenses

If the traveler is required to use other transportation (bus, taxi, subway, ferry, etc.) between airports, between home and the departure point, at a destination or overnight lodging, the actual cost of the transportation will be reimbursed. Receipts must be obtained and provided for any fare that exceeds twenty-five dollars.

All travelers in a group travel status are expected to travel as a group. When individual group travel members extend their travels beyond the group agenda or do not take advantage of group accommodations, group meals, or other available group discounts, those expenses will be considered to have been made due to personal choice and will be considered personal expenses in the absence of an ordinary and necessary business purpose requiring the expense to be incurred.

(7) Personal automobile

The use of a privately owned vehicle will be reimbursed at the current IRS mileage rate in effect at the time of travel. The IRS-specified mileage rate is intended to cover all expenses incurred for using a privately owned vehicle except parking fees and tolls.

Mileage reimbursements for a traveler who chooses to drive rather than fly should not exceed the lowest round trip coach airfare available at the time travel was authorized (see paragraph (B)(11) of this policy for more details on cost comparisons). The traveler must supply documentation to support what the airfare would have been at that time. Supporting documentation is expected when the one-way trip mileage claim exceeds five hundred miles traveled by vehicle.

It is the responsibility of the owner of the vehicle being used for business to carry adequate insurance coverage. The owner's personal insurance on the vehicle is considered primary at all times. It is the responsibility of the vehicle owner to maintain insurance in an amount sufficient to pay for any loss and as required by the laws of the state of Ohio. The university does not provide coverage for loss of or damage to personal vehicles of employees when used in conjunction with university travel. Likewise, the university is not responsible for the loss of or damage to any personal property stored in the vehicle.

Expenses for the maintenance and repair of privately owned vehicles used for university business are the responsibility of the traveler.

(8) Car rental

Rental cars are authorized if their use is as economical as any other type of transportation. Additionally:

(a) Reimbursable expenses. Travelers may be reimbursed for a rented vehicle and for the gasoline purchased for official university business in the rental vehicle. If a BGSU rental car contract exists, the traveler should use that rental agency.

(b) Vehicle class. University guidelines do not provide for the reimbursement of luxury or premium class vehicles. The university standard is an intermediate or standard size car class or comparable vehicle. Reimbursement rates for higher classes will only be made if substantiated by third-party documentation demonstrating no other option was available at the time of rental or with an ordinary and necessary business need justification (e.g. van rental to transport many passengers).

(c) Insurance. The employee should waive the rental company's loss/damage supplemental liability and/or personal accident insurance when utilizing university contracted vendors . Insurance should be accepted when renting outside from companies not under contract with the university.

(d) International rentals. An international driver's license or permit may be needed in addition to your U.S. driver's license, in which case, the cost can be reimbursed with receipt. For travel outside the United States, the employee should accept the liability and collision damage insurance offered through the rental company.

(9) Meals

The university will reimburse meals at the IRS standard meal per diem rate (revised annually as published by the U.S. general service administration "GSA"). The meal per diem allowance includes incidental expenses such as fees and tips for porters, baggage carriers, housecleaning and bell staff, therefore, requests for reimbursements of these types of expenses will be disallowed.

IRS per diem rates are provided as a total daily rate. Travelers will mark the "travel" per diem check box on the first and last day of travel to approximate partial days of travel. For any meal provided by a conference, host or group, the traveler will deduct that meal from the daily meal per diem rate calculation.

University travelers do not qualify for personal meal reimbursement during same-day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work AND during the time away from home, need sleep or rest (referred to as the "overnight rule" - i.e., overnight stay is required). For expense reports that only contain a request for meal per diem, the traveler must provide third-party documentation demonstrating that the "overnight" rule was met (e.g. a hotel invoice in their name).

No alcoholic beverages of any kind can be reimbursed from university funds.

(a) Conference meals

No reimbursement will be made for a meal that is provided as part of a conference registration fee. Reimbursement may be made for meals in excess of per diem allowances, when such meals are an integral part of the conference or seminar and are listed separately on the registration materials or are included in the cost of the conference or seminar. Supporting documentation such as the registration receipt or printed material showing which meal(s) are covered is required. Conference meals will be reimbursed regardless of the overnight stay requirement.

(10) Lodging

Travelers will be reimbursed at the actual, reasonable single room rate for university business that is fifty miles or more from the traveler's primary work assignment. The reasonableness of the hotel will be determined by the immediate supervisor of the employee. Hotel stays in Toledo are not reimbursable unless part of a conference. Exceptions to the fifty mile rule will only be granted for exceptional circumstances.

When travel on official business requires overnight lodging more than fifty miles from the traveler's home or headquarters, reimbursement will be made for the actual and reasonable cost plus taxes per night. When in the state of Ohio, the traveler must follow university policy and rule 3341-6-63 of the Administrative Code ("sales tax on business purchases.")

Personal expenses such as in-room movies, non-business telephone calls, in-room beverage or snack bars, child care, recreational activities, and other similar expenses will not be reimbursed. If university resources have been used, the traveler may be required to reimburse the expense back to the university.

Travelers are encouraged to use commercial lodging facilities when traveling. These are defined as traditional, commercial hotels and motels that meet commercial safety, risk and health codes. Non-commercial lodging, such as Airbnb's, are generally residential homes that lack many of these safety and security features and their use should be limited to travel instances when no other accommodations are available within a reasonable distance from where the business activity is to take place. The use of Airbnb's solely for budgetary reasons require reasonable cost comparisons with commercial lodging over the same time period and obtained at least thirty days in advance of travel.

(11) Pricing comparisons required for atypical modes: travel time extensions

When an atypical mode of transportation is utilized instead of the most cost effective and expedient standard mode of travel (e.g. rail vs. driving or driving vs. flying) or when the traveler opts to extend their stay beyond the twenty-four-hour grace period before or after the trip, a pricing comparison will need to be provided. The supporting information will need to be obtained from the time of original booking to compare the appropriate market at that time. The travel dates should be identical to the business-related travel for an accurate comparison exercise. The least costly method will be reimbursed. No additional personal expenses or per diem will be reimbursed as part of the atypical mode of transportation or the extension of travel time.

Any time airfare comparisons are provided to support non-standard expense claims or fly verses drive comparisons, the supporting airfare comparisons should include multiple carriers and flights.

(12) Additional information:

Additional statements related to travel expenses may be found in other policies issued by finance and administration or individual divisions, colleges or departments.

Related policies:

3341-6-08 Business entertainment expense.

3341-6-63 Sales tax on business purchases.