



## MILTON ACADEMY TRAVEL POLICY



# MILTON ACADEMY TRAVEL POLICY

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### EXHIBITS

- Exhibit A – Milton Academy Travel Expense Report
- Exhibit B – Massachusetts Tax Exempt Certificate (2 pages)
- Exhibit C – New York Tax Exempt Certificate
- Exhibit D – Florida Tax Exempt Certificate



## MILTON ACADEMY TRAVEL POLICY

### **I. PURPOSE**

Milton Academy has developed the following Travel Policy ("Policy") with input from the Academy's frequent travelers, in accordance with good business practices and Internal Revenue Service regulations. The purpose of these guidelines is to provide clear rules and guidelines for Academy employees booking travel for and traveling on Academy business, in order to: (1) ensure that travel is consistent with the Academy's business objectives; (2) prevent employees from incurring non-reimbursable expenses; (3) protect Milton Academy and its employees from liability during employee travel; and (4) ensure that travel and travel refunds are booked, reported and processed in the most cost effective and efficient manner, and consistent with IRS Service Codes and restricted donor guidelines.

### **A. Responsibilities of the Traveler**

Milton Academy asks that employees traveling on Academy business keep costs within reasonable limits and adhere to the following policies and procedures.

When traveling on Academy business, you should make plans that serve the best interests of the Academy at the most reasonable cost. Milton will not reimburse excessive or unjustifiable costs. No employee should experience financial loss or gain while on Academy business and all expenditures must stand the test of reasonableness. Employees are expected to treat travel expenses with prudence consistent with normal living standards. Milton Academy developed this policy to provide a framework of clear expectations as well as necessary flexibility.

Always discuss your travel plans with your manager before making your travel arrangements. In areas where the policy is silent, exercise good business judgment. If you have a question or are unclear about whether an expense is not reimbursable, it is your responsibility and obligation to ask before incurring the expense.

You are responsible for submitting all reimbursement requests related to your travel to the Controller's Office within seven (7) days of returning to campus. You may delegate responsibility for preparation of reimbursement requests, but you retain accountability for your reimbursement documents.

Aside from managing your costs of travel, you are reminded that while traveling on Academy business you are acting as an ambassador of the Academy and are expected to comport yourself accordingly. Note that you remain bound by all Academy policies contained in Staff and Faculty handbooks, including without limitation, the duty to obey all applicable laws at all times. Finally, please always be aware of your surroundings and use all reasonable caution to be safe in your travels, protecting yourself and your belongings.

In particular when traveling internationally, please take the time to review the Faculty Handbook sections relevant to overseas travel before your trip and to comply with all provisions that are applicable - including for example and without limitation, make notes of the local telephone number(s) that you would use to contact emergency services (i.e. the equivalent of the "911" that is used in the U.S., which provides access to police, fire and emergency medical services), in the country to which you are traveling (note that "112" is a worldwide mobile emergency number); take the time to register with and know the location of the U.S. embassy and how to get there from your hotel; be aware of local norms and how to dress and behave to avoid unwarranted attention; and



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always carry a copy of your passport, credit card and health insurance card.

### **B. Responsibilities of the Approver**

Authorized approvers have primary responsibility for ensuring compliance with this Policy and must verify that all expenses are:

1. Incurred while conducting Academy business;
2. Incurred in accordance with this Policy; and
3. Charged to the appropriate internal account.

Approvers must have authorization over the account being charged. Individuals cannot approve their own expenses or those of an individual to whom they report. Another member of Ad Council must approve reimbursements sought by a Department Head.

## **II. TRANSPORTATION**

### **A. Domestic Air Travel**

Standard practice is to purchase the lowest-priced coach class (or equivalent) ticket available using a standard commercial airline. First class travel is prohibited for all Academy employees, consistent with IRS Regulations.

Exceptions may be allowed, if pre-approved by the appropriate manager, if the lowest-priced fare would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Greatly increase the duration of the flight;
5. Result in increased costs that would offset transportation savings; or
6. Be inadequate for the medical needs of the traveler.

### **B. Booking Travel**

The best way to reduce expenses is to book travel in advance. Wherever possible travel should be booked online as booking travel online generally eliminates or reduces ticketing and service fees.

Searching a Web site that represents several airlines, such as Kayak, Orbitz or Expedia, is an effective way to quickly compare fares and schedules. ITA Software, a firm that builds travel sites, has a search engine ([www.itasoftware.com](http://www.itasoftware.com)) that yields detailed information about itinerary options. This site provides information only and is not a source for booking tickets. Web sites to review include:

1. Kayak.com
2. Hipmunk.com
3. Cheaptickets.com (you can book hotel, air, and car rental all together)
4. AAA.com (membership needed)
5. Expedia.com
6. Orbitz.com
7. Travelocity.com
8. Sidestep.com (download the program (free) into your computer; it also works with car rentals



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and hotels.)

Booking directly on the airline's Web site may also provide lower fare options, as can booking a travel package (air/hotel/rental car).

Travel agents charge fees and should only be used for complex travel arrangements. Milton recommends two travel agents:

Carlson Wagonlit Travel  
174 Forbes Road, Suite 112  
Braintree, MA 02184  
Tel: 1-866-786-6153  
prefteam@carlsonwagonlit.com

Laura Madden  
American Express Business Travel  
800 South Street, Suite 315  
Waltham, MA 02453  
Tel: 1-800-964-7409

### **C. Airline Cost Saving Opportunities**

Make reservations as soon as plans are finalized to obtain lower airfares. Fares tend to increase 21, 14, and seven days before departure. Most airlines change prices on Wednesdays.

Being flexible with the day and time of travel can also yield lower fares. While a Saturday night stay might reduce the fare, be sure to weigh this savings against the additional cost of meals and lodging. You should discuss these details with your manager.

While Logan International is the closest airport to Milton, lower fares and parking fees can make flying to and from T.F. Green (Providence) and Manchester airports more cost-effective.

### **D. Upgrades**

Milton Academy will not reimburse employees for any costs associated with upgrading to a different class of service.

### **E. Frequent Flyer Programs**

Due to IRS regulations, Milton will not reimburse the cost of tickets purchased with frequent flyer miles, as this is considered additional income and subject to taxation. You retain all benefits from frequent flyer club memberships under your name; however, such programs must not influence you from selecting the lowest priced flight available.

### **F. Airport and Airline Club Memberships**

Milton does not reimburse dues for membership in an airline club.

### **G. Lost, Delayed or Excess Baggage**

Airlines are responsible for compensating travelers for delayed or lost baggage. The Academy is not responsible for and will not reimburse the cost of personal items lost or damaged while traveling on business. If your luggage is lost, ask the airline baggage service staff for assistance and information



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on reimbursement. Be mindful of baggage number and weight allowances; most airlines now charge extra fees for checked bags and overweight luggage.

The Academy will reimburse the cost of reasonable baggage charges. Examples include traveling with heavy or bulky materials or necessary business equipment. Shipping heavy or bulky materials ahead is often more convenient and less expensive. The USPS or UPS are consistently the lowest cost domestic shipping options. You may ship items directly from the Academy's shipping/receiving department in Facilities Services. (UPS automatically provides \$100 in insurance coverage.)

### **H. Cancellations**

When a trip is canceled, contact the airline immediately. Record your cancellation and ticket number and inquire about using the ticket for future travel. Always note the reason for cancellation on your expense report and use the credit on a subsequent trip.

### **I. Travel on Charter Aircraft**

For the safety of its employees, the Academy does not recommend or support flying on chartered aircraft. Travel on chartered aircraft is only permitted under unusual circumstances and with manager approval in advance.

### **J. International Air Travel**

When traveling to Asia, Australia or elsewhere in the Pacific Rim, the Academy permits business class airfare with the manager's approval. The School never permits first-class air travel.

### **K. Safety, Security and International Travel Advisories**

Use caution when traveling to countries for which a travel advisory has been issued by the State Department. Updated information is available at <http://travel.state.gov>.

### **L. Foreign Currency Tips**

Be aware of currency restrictions for countries you are visiting. The Web site [www.oanda.com](http://www.oanda.com) provides currency conversation rate charts. Generally, making an ATM withdrawal will generate the best exchange rate. Check with your bank before you depart to ensure your PIN will work at your destination and alert your credit card companies that you will be traveling abroad and using your credit card to prevent them from placing a security hold being on your card. Avoid exchanging funds at hotels, which often charge excessive fees and rates.

Should you have excess currency as you depart, paying part of your hotel bill in cash is a good way to use those funds.

### **M. Rental Cars**

#### **1. Reimbursable and Non-reimbursable Expenses**

The Academy will reimburse for rental of a compact size car when car rental is necessary for a business purpose. If a business purpose dictates a different class of car, a manager must approve the upgrade in advance. Before renting a car, consider shuttle services and taxis, particularly for transportation between airport and lodging.

Most car rental agencies require that drivers be 25 years of age or older to rent a car. Alamo is the preferred vendor for those under 25 years of age.

Mileage reimbursement is not available for rental cars. In these cases, the direct cost of gasoline is





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reimbursable. Speeding, traffic and parking ticket expenses will not be reimbursed, and are fully your responsibility.

### **2. Rental Car Cost Saving Opportunities**

To save money on rental cars, consider joining complimentary frequent renter clubs that provide access to express pick-up and drop-off, free upgrades and discounted rates.

If renting a car for several days, inquire about weekly rates, as these can be less expensive than renting for individual days. Be aware, however, that returning the rental car early may invalidate the discount. Make reservations as soon as travel plans are finalized to obtain advance purchase discounts. Inquire about other discounts that may be available (e.g., AAA if you are a member).

*At pick-up*, consider a fuel pre-purchase option as this can save time and is typically less expensive than fuel costs close to airports.

*At drop-off*, refill gasoline prior to returning rental car. Gas charges at the rental locations average 50 percent more than independent filling stations. Be sure to return your car on time to avoid additional hourly charges.

Be aware that renting and returning cars at two different airports often carries costly return fees. Avoid incurrence of these fees wherever possible by flying into and out of the same airport.

### **3. Insurance**

Car rental agreements for Academy business should, for insurance reasons, include "Milton Academy" in addition to the name of the individual renter. When you are the primary renter, use your Milton Academy American Express Card to reserve and pay for an auto rental, as it provides an additional layer of insurance for theft of or damage to most rental vehicles.

When renting a car for domestic travel, decline additional automobile insurance as you are covered under the Academy's automotive liability insurance. When renting a vehicle for international travel, accept all insurance coverage. Insurance coverage in foreign countries is reimbursable.

Academy insurance will not cover personal use of a rental car during an Academy business trip. Academy insurance coverage is provided only for use of the car for Academy business. If you extend a business trip for personal reasons, consider purchasing insurance coverage for those extra days. The Academy will not reimburse coverage for personal use.

### **4. Duty to Obey Laws/Cell Phone Usage While Driving**

You are fully expected to and must comply with all applicable laws, rules and regulations while operating your personal automobile for Academy purposes. The Academy will not be liable for any damages or costs of any kind or nature incurred as a result of your failure to do so.

Milton Academy is committed to safety, and for this reason firmly prohibits all behavior that distracts employees while they are operating any vehicle for school business. General guidelines for behavior while driving are as follows:





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1. Use of cell phones while driving is strictly prohibited – this includes all functions of the cell phone including, but not limited to, phone calls, text messaging/SMS, e-mail, MMS, Internet use, camera use, etc.
2. Use of electronic devices – including laptops, PDAs, and cameras while driving is strictly prohibited.
3. Voicemail must handle all calls while driving, and calls may only be returned when vehicle is fully stopped and pulled off the road.
4. Passengers may make or take calls for the driver provided that the interaction does not affect the driver's performance.

### **5. Accident Notification**

If a rented vehicle is involved in an accident, contact Milton Academy campus safety at 617-898-2911 as soon as possible after the accident and no later than the following business day.

### **6. Rental Car Cancellation Procedures**

You are responsible for canceling rental car reservations and must contact either the travel agency or the rental car company as soon as possible when cancellation is necessary. Always request and record the cancellation number in case of billing disputes. You will not be reimbursed for fees incurred as a result of failing to pick up a rental car without cancelling.

### **7. Rental Car Club Memberships**

Membership fees for rental car club programs are not reimbursable; however, they are often free if you ask.

## **N. Personal automobiles**

### **1. Reimbursable and Non-Reimbursable Expenses**

Milton Academy will pay a standard rate per mile based on the actual driving distance for official Academy travel. The standard mileage allowance, defined by the IRS and maintained on their Web site, is in lieu of actual automobile expenses including but not limited to fuel, maintenance, insurance, etc. The reimbursement rate as of January 1, 2018 is 54.5 cents (\$0.545) per mile and is subject to change.

Mileage from an employee's home to a regular assigned work location (e.g., the Academy) is a commuting expense and is not reimbursable. However, travel directly from home to an external work assignment may be reimbursable, provided that the distance to the external work assignment is greater than the distance to the regular work location. In this case, the difference between the two distances is reimbursable (i.e., reimbursable mileage = distance from home to external work assignment – distance from home to regular assigned work location).

The Academy will reimburse for standard toll and parking fees incurred on business travels.

Speeding, traffic and parking ticket expenses are your responsibility and will not be reimbursed by the Academy. Other non-reimbursable expenses include, but are not limited to, car repairs.



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### **2. Insurance**

When driving a personal vehicle on Milton Academy business, the individual's personal auto insurance provides primary coverage. If involved in an accident while driving a personal vehicle, even while on Academy business, your private insurance will pay first, and the Academy insurance will provide excess coverage for liability only.

Milton Academy does not assume any liability for bodily injuries or property damage the employee may become personally obligated to pay arising out of an accident occurring in connection with operation of his/her own car. Milton Academy suggests that you maintain minimum liability limits of \$250,000 Bodily Injury per person, \$500,000 Bodily Injury per accident, \$100,000 Property Damage per accident. Milton Academy does not specify and assumes no responsibility for any other coverage employees carry on their own cars since this is a matter of individual status and preference.

### **3. Duty to Obey Laws/Cell Phone Usage While Driving**

You are fully expected to and must comply with all applicable laws, rules and regulations while operating your personal automobile for Academy purposes. The Academy will not be liable for any damages or costs of any kind or nature incurred as a result of your failure to do so.

Milton Academy is committed to safety, and for this reason firmly prohibits all behavior that distracts employees while they are operating any vehicle for school business. General guidelines for behavior while driving are as follows:

1. Use of cell phones while driving is strictly prohibited – this includes all functions of the cell phone including, but not limited to, phone calls, text messaging/SMS, e-mail, MMS, Internet use, camera use, etc.
2. Use of electronic devices – including laptops, PDAs, and cameras while driving is strictly prohibited.
3. Voicemail must handle all calls while driving, and calls may only be returned when vehicle is fully stopped and pulled off the road.
4. Passengers may make or take calls for the driver provided that the interaction does not affect the driver's performance.

### **O. Other Forms of Transportation**

When using railroads, buses or other commercial transportation, the Academy will pay the cost of the lowest first-class accommodations available for the trip, provided that such cost does not exceed the commercial airfare cost for the same trip. The Academy will also reimburse costs for shuttle services and taxi charges used for business travel.

Amtrak's Acela trains are an attractive alternative for travel to New York City as is the Limoliner from Boston or Framingham. You can book tickets online at [www.amtrak.com](http://www.amtrak.com) or [www.limoliner.com](http://www.limoliner.com).



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### III. LODGING

#### A. **Hotels**

When traveling for Academy business, you are expected to select hotels that are safe, convenient, comfortable and reasonably priced. Exercise prudent judgment in selecting accommodations and obtaining a reasonable lodging rate. If an expense report reflects rates that are significantly higher than standard, you will be asked to explain the difference. If you are uncertain about what is considered reasonable or standard, ask your manager before making lodging arrangements.

When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other nearby alternatives.

Room and guest services used for personal entertainment are generally considered personal expenses and will not be reimbursed by the Academy. These expenses include but are not limited to in-room movies, extensive personal calls, bar bills, magazines, newspapers, sundries, etc.

#### B. **Hotel Cost Saving Opportunities**

In order to secure the best possible rates while booking hotels, hotels should be booked, and cancelled, as far in advance as possible. Hotel rooms should also be booked online where possible (e.g. AAA.com, kayak.com, venere.com, travelocity.com, hotels.com, hotels web site, etc.) to avoid incurrence of unnecessary fees. Booking travel packages (air/hotel/rental car) may reduce costs as opposed to booking each item independently.

Because Milton Academy is a member of the Council for Advancement and Support of Education (CASE), employees receive discounted hotel rates at Club Quarters, a private hotel network. Club Quarters are located in Boston, Chicago, Houston, London, New York, Philadelphia, San Francisco, and Washington, D.C. Simply log into the Club Quarters web site ([www.clubquarters.com](http://www.clubquarters.com)) using the password "CASE." Please always check availability and pricing at these hotels when traveling to these locations.

In order to realize savings that may be available as a result of the Academy's non-profit status, always bring Milton's tax-exempt certificate and ask to have the tax removed from your bill. These certificates and whether they are accepted vary from state to state; however, some hotels in other states will take tax-exempt certificates from Massachusetts. By way of example, Massachusetts, New York and Florida tax-exempt certificates are attached to this Policy as exhibits A, B and C.

Also be sure to call the hotel and ask if the hotel offers discounts to non-profits or educational institutions before booking your room.

#### C. **Hotel Cancellation Procedures**

It is your responsibility to notify either the hotel or the agency with which the reservation was made to cancel a room reservation as soon as possible once you learn of the need to cancel. Cancellation deadlines are based on the local time at the destination hotel. Always request and record the



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cancellation deadline when booking a reservation in order to ensure cancellation within that time frame wherever possible. Also, always request and record the cancellation number to prevent billing disputes.

### **D. Frequent Guest Programs**

Many hotels have frequent guest programs that reward travelers with free accommodations or other benefits. Milton Academy will not reimburse its employees for the value of free accommodations or other benefits used for business travel as this is considered taxable income and subject to IRS taxation.

When traveling, you retain all benefits from frequent guest programs; however, you must select hotels based on reasonable pricing and not on frequent guest memberships. Membership fees associated with joining frequent guest programs are not reimbursable.

### **E. Laundry**

The Academy will reimburse the cost of reasonable and actual expenses for laundry services that are necessary due to an absence from home for five or more days or when unusual circumstances make utilization of these absolutely necessary.

### **F. Telephone**

Milton Academy will reimburse the cost of telephone, fax and computer connections that are reasonable and necessary for conducting Academy business. A reasonable number of personal telephone calls that allow you to stay in contact with your family are also reimbursable. A reasonable number generally means once per day, except where unusual circumstances require more frequent communication. Please use your best professional judgment in determining what constitutes a reasonable number of telephone calls. If you are unsure ask your manager before incurring the expense, as it may not be reimbursable.

### **G. Lodging in a Private Residence**

If you stay in a private residence with relatives or friends while traveling on Academy business you will be reimbursed for reasonable actual expenses incurred to extend appreciation to your host(s) in the form of a modest gift, dinner, flowers, etc. Your manager must approve reimbursement for these tokens of appreciation in advance.

For guests staying near the Academy campus on Academy business (guest speakers, etc.), the Comfort Inn in Randolph (781-961-1000) is the closest hotel to campus and offers the Academy a discounted rate. Always inquire about the Comfort Inn's "rack rate" when booking, as it is frequently lower than the Academy's fixed discount rate.

## **IV. MEALS, ENTERTAINMENT AND INCIDENTAL EXPENSES**

Milton Academy will reimburse for meal expenses incurred during business travel as set forth in more detail below. Please note that all expenses must be accompanied by original receipts in order to be reimbursable.



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### **A. Personal Meal Reimbursement**

The Academy will reimburse the cost of three meals for you per day for the duration of your Academy travel period. On the days of travel to or from the destination, your departure and return times should determine whether a meal was incurred during the Academy travel period.

### **B. Expenses of Meals for Others**

Employees sometimes pay for business-related meals for others. The Academy will reimburse these costs when the name(s) of the meal attendees are provided and the business purpose of the meal is justified.

Business meals are defined as meals taken with one or more non-employees during which specific business discussions take place. The Academy will reimburse for business meal expenses as determined by a manager.

### **C. Tipping for Meals**

Milton Academy will reimburse tips included on meal receipts. As a general rule, tips should range from 15–20 percent of the bill and not exceed this level. International standards may vary.

### **D. Restaurant Choices and Meal Receipts**

From an IRS perspective, for meals and entertainment to qualify as a business expense, they must be ordinary, necessary and directly related to or associated with the Academy's mission. When traveling for Academy business, avoid lavish and extravagant meals.

You are expected to show prudence and fiscal responsibility in choosing a restaurant and avoid high-end establishments unless special circumstances make such an establishment an appropriate choice. You will be reimbursed for personal meal expenses according to actual and reasonable costs accompanied by original receipts.

The IRS imposes strict substantiation and documentation requirements on expenditures, and the Academy must be able to provide the following documentation on such expenses: (1) name and location of the restaurant (or venue); (2) date and amount of expense; and (3) business purpose of the meal (or service). Gratuity should be shown on the credit card receipt or restaurant receipt.

### **E. Entertainment**

Discuss reimbursement for entertainment expenses with your manager in advance. Entertainment receipts follow the same format as meal receipts.

### **F. Alcoholic Beverages**

Always keep the use of alcohol for business meals and entertainment purposes to a minimum. The Academy will not reimburse the cost of personal liquor or excessive amounts of alcohol.

### **G. Incidental Expenses**

Reimbursable incidental expenses include appropriate, reasonable fees and tips for persons providing services, such as food servers, hotel housekeeping and necessary luggage handlers.

## **V. MISCELLANEOUS TRAVEL CHARGES**

### **A. Travel Expenses of Spouse, Family and Others Accompanying Milton Employees on Academy Travel**

In general, the expenses of a spouse, family member or other person accompanying a Milton employee traveling on Academy business are not reimbursable. Exceptions to this policy are rare, and exist only



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where the person accompanying the Milton employee has a significant role in the business purpose of the travel which has been preapproved by the appropriate manager.

When a spouse, family member or other person accompanying a Milton employee traveling on Academy business has a significant role in a function that is a purpose of the business travel or is specifically involved in fundraising activities, such involvement may constitute a valid business purpose. In order for any such travel for business purposes to be reimbursable, a manager must have pre-approved the travel in writing.

In these circumstances, the Academy will reimburse the cost of the pre-approved individual's non-personal expenses directly resulting from the individual's Academy travel. The Milton employee must include the business purpose for the non-Milton employee's expenses on his/her expense report. Other expenses for non-Milton employees that accompany Milton employees on Academy travel that are reimbursed as an approved exception, are taxable as income and included on payroll records as taxable income.

### **B. Combining Personal with Business Travel**

You may combine personal travel with business travel with your manager's pre-approval, provided there is no additional cost to Milton. Milton Academy will reimburse only those expenses that you would have incurred if traveling solely on Academy business.

In order to be reimbursed for combined personal and business travel, you must submit reimbursement requests with proper documentation clearly outlining the business and personal portions of the travel expenses.

### **C. Indirect Routes**

If taking an indirect travel route or interrupting a direct route to an Academy business-related destination for purposes other than Academy business, the Academy will reimburse you for the costs of your airfare at either the actual cost of the airfare incurred or the airfare cost that would have been incurred had you traveled by the most direct route using the most economical means, whichever is less.

### **D. Extended lodging**

Should you choose to voluntarily extend a stay following Academy travel, the Academy will only reimburse lodging costs for the length of the stay required by the Academy travel, at the rate you would have paid if traveling only for that time period. You must pay any remaining balance separately.

### **E. Personal Use of Rental Cars**

Always subtract any personal portion of the cost of a rental car from the total rental bill before requesting reimbursement. Calculate the personal portion by prorating the cost of the rental over the number of days for personal use and number of days for business use.

### **F. Non-business Days**

Weekends, holidays and other necessary layover days may be counted as business days only if they fall between Academy travel days. If these days fall at the end of the Academy business activity and the traveler remains at the business destination for non-business reasons, the Academy will not reimburse for the cost of the additional days. The only exception to this rule is when the total cost of the Academy travel is lower because the traveler stays over a weekend or holiday, and this must be explicitly stated on the travel expense report.





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### **VI. NON-REIMBURSABLE EXPENSES**

The following expenses are not reimbursable under this Policy:

1. Alcohol, except in minimal quantities (a glass of wine with dinner)
  2. American Express Membership Rewards Program fees
  3. Personal liquor or mini-bar service
  4. Personal grooming services, such as barbers, hairdressers and shoe shines
  5. Car rental insurance purchased for domestic travel
  6. Personal car insurance
  7. Commuting expenses (employee travel to and from work on daily basis)
  8. Clothing or personal items
  9. Dues in private clubs
  10. Expenses for family, child care, pet care, home, and property care (including lawn care and snow removal) while traveling
  11. Frequent flyer and other similar awards for hotel and car rentals
  12. Health club, gym and recreational fees, including massages and saunas
  13. Hotel and car rental cancellation fees for no-shows
  14. Personal entertainment expenses such as movie or show tickets, or in-room movies
  15. Insurance costs, such as life insurance, personal automobile insurance and baggage insurance
  16. Laundry or valet service for travel of fewer than five days
  17. Lost baggage
  18. Lost or stolen cash, airline tickets, personal funds or property
  19. Newspapers or magazines
  20. Parking tickets or traffic violations of any kind or nature
  21. Passport fees (note: visa fees are reimbursable if necessary for Academy travel)
  22. Personal automobile repairs
  23. Personal credit card annual fees
  24. Personal telephone charges in excess of reasonable calls home, generally one per day
  25. Theft, loss or damage to personal property
  26. Upgrades (air, hotel, car, etc.)
  27. Expenses related to vacation or personal days taken before, during or after a business trip
- Membership fees (such as frequent traveler/guest fees, airline clubs, membership rewards)

### **VII. EXPENSE PROCEDURES**

Travelers seeking reimbursement must submit their expenses in one of the following ways:

#### **A. American Express Corporate Card Program**

American Express issues personal liability charge cards to certain Academy employees for charging Academy-related business expenses including travel. American Express Card statements are available online. Please submit these statements to the Controller's Office by the fifth of every month with a clear explanation of the expenses incurred relating to travel, including:

1. Purpose of travel/expense;
2. Original receipts;
3. The department account number to be charged; and
4. Signature of approver.






# MILTON ACADEMY TRAVEL POLICY

## B. Expense Report

You can find a copy of the Academy Travel Expense Form (attached as Exhibit A) on the Controller's Office website (<http://www.milton.edu/about/business/controller/index.cfm>) in the Forms section. The form is also available on the ADP Portal under Milton Online Forms. You must submit this form for reimbursement. In order to do so, you must: (1) completely fill it out; (2) print a copy; (3) attach all receipts; (4) and forward to your supervisor for approval. Once your supervisor has signed the form, please forward it (including receipts) to Marjorie Brazier in the Controller's Office who will review and process your reimbursement if it meets the above criteria.

### EXHIBIT A – MILTON ACADEMY TRAVEL EXPENSE FORM (available on the Controller's Website and ADP Portal)



### 2018 Milton Academy Travel Expense Form

**RECEIPTS MUST BE ATTACHED**

Please account for in a timely manner

NAME(S): \_\_\_\_\_

DATE ATTENDED: \_\_\_\_\_

PURPOSE OF EVENT: \_\_\_\_\_

EVENT LOCATION: \_\_\_\_\_

ATTENDEES: \_\_\_\_\_

TOTAL AMOUNT\*: \_\_\_\_\_

ACCOUNT(S) TO CHARGE: \_\_\_\_\_

DEPT. HEAD APPROVAL: \_\_\_\_\_

	DATE:	DATE:	DATE:	DATE:	TOTAL EXPENSES
Car travel – miles driven					
.545 cents per mile					
Tolls					
Air, Bus, Train, etc.					
Motel / Hotel					
Car rental					
Gas for car rental					
Breakfast					
Lunch					
Dinner					
Other: _____					
Other: _____					
<b>TOTAL</b>					

Less Travel Advance	
<b>Amount Due Milton Academy</b> (Payment Enclosed)	
*Amount Due You (Enter Total Reimbursement Above)	

rev. 1/2018



# MILTON ACADEMY TRAVEL POLICY

## EXHIBIT B – MASSACHUSETTS TAX EXEMPT CERTIFICATE (2 pages)



MASSACHUSETTS DEPT. OF REVENUE  
PO Box 7010  
Chelsea, MA 02150-7010



NAVJEET K. BAL, COMMISSIONER  
TERESA O'BRIEN-HORAN, DEPUTY COMMISSIONER



MILTON ACADEMY  
170 CENTRE ST  
MILTON MA 02186-3397

870C

Notice	30048
Exemption	
Number	042 103 603
Date	03/02/09
Bureau	TSD MGT SERV
Phone	(617) 887-6367

Dear Taxpayer,

A review of our records indicates that the Massachusetts sales/use tax exemption for **MILTON ACADEMY**, a tax-exempt 501(c) (3) organization, will expire on **04/17/09**.

The Department of Revenue is issuing this notice in lieu of a new Form St-2, "Certificate of Exemption". The notice verifies that the Massachusetts Department of Revenue has renewed the sales/use tax exemption for **MILTON ACADEMY** subject to the conditions stated in Massachusetts General Laws, Chapter 64H, sections 6(d) or (e), as applicable.

*The organization remains responsible for maintaining its exempt status and for reporting any loss or change of its status to the Department of Revenue. Absent the Department of Revenue's receipt of information from the taxpayer by the expiration date of the current certificate that the entity no longer holds exempt status under the above provisions, the taxpayer's certificate is renewed. **This renewal will expire on 04/17/19.***

The taxpayer's existing Form ST-2, in combination with this renewal notice may be presented as evidence of the entity's continuing exempt status. Provided that this requirement is met, all purchases of tangible personal property by the taxpayer are exempt from sales/use taxation under Chapter 64H or I respectively, to the extent that such property is used in the conduct of the purchaser's business.

Any abuse or misuse of this notice by any tax-exempt organization or any unauthorized use by any individual constitutes a serious violation and will lead to revocation. **Willful misuse of this notice is subject to criminal sanctions of up to one year in prison and \$10,000 in fines (\$50,000 for corporations).**

This notice may be reproduced.

Sincerely,

Navjeet K. Bal  
Commissioner of Revenue



# MILTON ACADEMY TRAVEL POLICY



## Form ST-2 Certificate of Exemption

Massachusetts  
Department of  
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

MILTON ACADEMY  
170 CENTRE ST  
MILTON MA 02186

EXEMPTION NUMBER E  
042-103-603  
ISSUE DATE  
04/17/99  
CERTIFICATE EXPIRES ON  
04/17/04

NOT ASSIGNABLE OR TRANSFERABLE

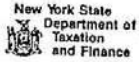
COMMISSIONER OF REVENUE  
FREDERICK A. LASKEY



# MILTON ACADEMY TRAVEL POLICY

## EXHIBIT C – NEW YORK TAX EXEMPT CERTIFICATE

ST-119 (4/92) State of New York - Department of Taxation and Finance - Exempt Organization Section, Taxpayer Assistance Bureau



### Exempt Organization Certificate

The organization named below is exempt from payment of the New York State and local sales and use tax.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Certification*, presented to a vendor. If this certificate is lost or destroyed, you may obtain a replacement by notifying the Taxpayer Assistance Bureau.

This certificate does not require renewal and will remain in effect unless it is revoked or cancelled. Exempt status may be revoked for any reason constituting misuse of the authority granted under this certificate.

Milton Academy  
170 Centre St  
Milton, MA 02186

Certificate number <b>EX 207919</b>
Date issued January 10, 1994

Not Transferable - Retain in Your Files





# MILTON ACADEMY TRAVEL POLICY

## EXHIBIT D – FLORIDA TAX EXEMPT CERTIFICATE



### Consumer's Certificate of Exemption

DR-14  
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-801255579C-4	02/28/2014	02/28/2019	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

MILTON ACADEMY  
170 CENTRE ST  
MILTON MA 02186-3338



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



### Important Information for Exempt Organizations

DR-14  
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.