

LAS Travel/Absence Approval Form

Name:	Position:
Date of departure:	Date of return:
Time of departure:	Time of return:
Place visiting:	
City, state, country:	
Contact telephone # during travel:	
Purpose/justification for the trip/absence:	
Title of paper if presenting:	
What classes will be missed?	
Who will cover classes in your absence?	

Signature of traveler: _____

Date: _____

Signature of Chair: _____

Date: _____

LAS Travel Authorizations

Although travel authorizations are no longer required by the ISU Accounting Office, the College of Liberal Arts and Sciences does require that the travel authorization form on the reverse side of these instructions be completed and signed prior to the commencement of travel. The completed travel authorization form should be retained in the department central office unless the traveler is the Department Chair, in which case the form should be submitted to the college. Faculty with joint appointments must notify the Department Chair in each department. A summary of the traveler's responsibilities, copied from the university web site is provided below (<http://www.ats.iastate.edu/vpbf/accounting/travelpolicies.htm>).

Travelers' Responsibilities

Employees must secure authorization to travel from their immediate supervisor and in accordance with travel policies and procedures established by their department or college. Travel authorizations are no longer required by the Accounting Office. However, when purchasing an airline ticket using the university's credit card through one of the three contracted travel agencies, an Air Travel Requisition form must be faxed directly to the travel agency.

Employees are expected to make travel arrangements in compliance with applicable laws and in a manner that excludes consideration of personal gain. All travel and related expenses must have a business justification and the traveler must exercise reasonable judgment to ensure that travel is conducted in a cost-efficient manner. Travelers may not select air carriers for the purpose of obtaining frequent flyer miles or other premiums that benefit the traveler personally.

Iowa State University has structured its travel policies so that, with only one exception noted below, reimbursements are qualified business expenses for tax purposes and, therefore, do not have to be reported as income to the traveler. As a general rule, the Accounting Office staff must rely on the representations of the traveler and the oversight of the supervisor approving travel reimbursement to ensure that only allowable business expenses are submitted for reimbursement. Particular care should be taken when combining business and personal travel.

The Internal Revenue Service defines meal reimbursements for trips that do not involve an overnight stay as taxable. Reimbursements in this category are subject to withholding and are reported on the employee's W-2.

University vouchers are public records, and travelers should be aware that their expenses are subject to public scrutiny. To maintain the public's trust, it is advisable to be conservative in incurring expenses or requesting reimbursement.