

**Sam Houston State University**  
**A Member of The Texas State University System**

**Finance & Operations Travel Policy FO-TR-25**  
**Personal Automobile**

Effective **01/01/09** mileage will be reimbursed at **\$.55** cents per mile. For those persons concerned with taxation, this amount is below the limit requiring SHSU to tax mileage. Therefore, this item is not subject to taxation according to IRS regulations at this time.

Mileage claimed must comply with the mileage adopted by the Comptroller's Office.

If a claimant wishes to claim intercity mileage, which is the mileage within the town being visited, he should keep a written log to verify the distances traveled (to show where he traveled to and from, and the distance between each point visited). This log will help when completing the Travel Voucher later, which must state this same information. Also, if someone else will be preparing travel forms for the claimant, this written record will help them handle the paperwork much faster.

If a claimant is in the habit of keeping a written mileage log, it may be possible to claim the actual distances traveled when traveling from Huntsville to various out of town locations. Call for more information.

All mileage must be calculated using the shortest routes possible and should include the use of farm-to-market roads. Only actual mileage traveled may be claimed. If the distance traveled is less than the amount appearing in the adopted mileage guide by the Comptroller's Office, only the actual distance traveled may be claimed. Note that mileage shown in the SHSU Mileage Guide is figured from the center of one town to the center of another town.

Mileage between home and SHSU campus is not allowed, except in case of emergency, which might result in threat to public health or safety.

When transporting others to/from the airport, a claimant may be reimbursed for mileage round-trip each time, provided the additional distance claimed does not exceed the cost of parking had the claimant driven himself to the airport and parked his car there. In the case of a SHSU faculty/employee or family member transporting another SHSU faculty/employee, the cost of mileage reimbursement (during the time when the SHSU employee being transported was not in the vehicle) must be compared to the cost of parking expenses that would have been incurred at the airport, if the employee would have transported himself; with reimbursement limited to the lesser amount. Mileage claimed may not exceed the distance between headquarters and airport. The Travel Voucher must show the cost of parking expenses at the airport in order to verify this cost savings and justify the mileage reimbursement.

When traveling between home and duty point, instead of headquarters and duty point, the mileage claimed may not exceed the distance from headquarters or the distance from home, whichever is less. A statement must appear on the Travel Voucher saying, "Mileage claimed is less than or equal to the distance from headquarters."

When driving out-of-state, instead of flying, the cost of mileage reimbursement must be compared to the cost of flying (including cost of airport parking, and mileage to and from the airport), with reimbursement for mileage limited to the lesser amount. If a claimant chooses to fly out of state instead of drive, this comparison is not needed. Call for further details.

When more than one SHSU faculty/employee/student travels to the same place at the same approximate time, each person is responsible for arranging car pool groups of 4 persons per vehicle. Only one employee out of this group of 4 persons may claim reimbursement for mileage. If a claimant needs an exemption from this guideline, he must contact the Travel Office before the date of the trip for additional guidelines, since advance approval is required.

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Toll fares (such as when traveling on the Hardy Toll Road in Houston) are reimbursable when a claimant travels in his personally owned automobile. Toll fares may be claimed for reimbursement when traveling in a rented or SHSU owned vehicle. The claimant is required to obtain receipts when possible or maintain a daily-itemized record of expenses incurred. A receipt or record is required to identify date incurred, where incurred (such as name of toll way or city) and cost of each expense; and, this same information is required to be itemized on the Travel Voucher form. Show "Toll Charge" and amount incurred under "Other Travel Expenses" on the front of the Travel Voucher form. Attach receipts to the Travel Voucher form when available. Reimbursement may be requested without a receipt, but it may be subject to taxation.

Parking expenses for a personally owned, SHSU-owned vehicle, leased vehicle, or rental vehicle are reimbursable. The claimant is required to keep a receipt or written documentation of where the expense was incurred and each cost. The claimant is required to itemize parking expenses claimed for reimbursement on the Travel Voucher form. Reimbursement may be claimed for parking expenses without a receipt, but it may be subject to taxation.

When a SHSU employee transports another SHSU employee (or prospective employee) to or from the airport for a University-related purpose, any SHSU account may be used for reimbursement of travel expenses. When transporting a non-SHSU employee, only a local, contract, or grant account may be used.

When a SHSU employee travels in his personal auto and wishes to claim only the cost of gasoline instead of mileage, show the mileage on the front of the Travel Voucher form according to normal guidelines (show miles actually traveled as listed on the back of the form multiplied by the current rate per mile); but, in the amount column show only the cost of gasoline. Next to this amount show "\*" and note below that "\*" mileage is limited to the cost of gasoline." Attach the gasoline receipt to support the amount claimed. The amount being reimbursed for gasoline may not exceed the amount, which could have been claimed for mileage.

When a SHSU employee accompanies a student on an SHSU-related trip and travel is by means of the student's personal auto, the SHSU employee may claim reimbursement for the cost of gasoline for the student auto, not mileage.

Attach a gasoline receipt to the Travel Voucher form supporting the amount claimed for reimbursement. Gasoline purchases in Huntsville require justification.

When a SHSU employee travels in a rented, leased, or SHSU-owned vehicle, he may be reimbursed for gasoline purchases, not mileage. Attach an official gasoline receipt to the Travel Voucher form supporting the amount claimed for reimbursement. On the front of the Travel Voucher form, show "Gasoline" under "Other Travel Expenses" and show the total amount claimed for reimbursement. The receipt is required to identify the date, city, amount of gasoline purchased, and amount paid. The receipt may not include any other personal purchases, such as food, etc. Gasoline purchases in Huntsville require explanation and justification.

Reviewed by: Norma O'Bannon-Travel Coordinator – 11-01-08  
Next review: 2/1/10