This document is found on the Cornell Law School Financial Services Website

Guidelines to maximize your reimbursable expenses and avoid common pitfalls while away on Cornell Law School business.

**Meals:**
1. **Reimbursement Methods** - A choice of two reimbursement methods is available: receipt method; or per diem method.
   A. **Receipt** - Detailed, itemized receipts are required. Credit card receipts are not considered sufficient documentation.
   B. **Per diem** - The per diem method requires an overnight stay. It uses the Federal Per Diem Rate which equals the meals and incidentals for the city where the night was spent. If any meal is provided by Cornell or via a conference registration or fee, that meal must be excluded from the rate (20% breakfast and lunch, 60% dinner.) Incidentals include fees and tips given to baggage carriers, hotel maids, etc. Domestic per diem rates [http://www.gsa.gov/portal/content/104877](http://www.gsa.gov/portal/content/104877)
   Foreign per diem rates [http://aoprls.state.gov/content.asp?content_id=184&menu_id=78](http://aoprls.state.gov/content.asp?content_id=184&menu_id=78)
2. **New York State Sales Tax** - is not reimbursed. NYS sales tax exemption forms are available electronically from the Business Service Center (BSC) staff [http://www.lawschool.cornell.edu/financialservices/contact-us.cfm](http://www.lawschool.cornell.edu/financialservices/contact-us.cfm). If hotel or restaurant refuses to grant the exemption, note it on the receipt showing the tax charged.
3. **Alcoholic beverages** - Note any alcoholic beverages purchased and their cost on your receipt. While such purchases are reimbursable, they must be specially coded when your reimbursement voucher is processed.
4. **Meal Limit** - The Cornell Law School will reimburse no more than $75 per meal per person.
5. **Hosted Meals** - Record who were present, their relevant titles, and the business purpose of the meal - including a brief description of what was discussed.

**Lodging**: Reimbursement is by receipt only – no per diem
1. **Detailed Receipts** are required. Credit card receipts are not considered sufficient documentation.
2. **Non-Reimbursable**
   A. In-room movies
   B. Mini-bar refreshments
   C. Fitness Center fees
   D. Laundry Service (less than 5 day or if using per diem method)
   E. Hotel Souvenir/Lobby Shop purchases
   F. New York State sales tax, see #2 under meals
3. **Phone Calls** - Use a Cornell Calling Card, if available, and limit business calls that are subject to a hotel surcharge.
Rental Vehicle:
1. **Detailed Receipts** are required. Credit card receipts are not considered sufficient documentation.
2. **Preferred vendors** – Cornell receives discounts from several car rental agencies and the rates include the required insurance coverage. Other agencies may be used for business travel, but the Cornell Corporate Card (US Bank visa) must be used and **Liability Insurance Accepted**. For details see [http://travel.cornell.edu/car.html](http://travel.cornell.edu/car.html)
3. **Reimbursable**
   A. Fuel
   B. CDW/LDW and LIS Insurance for car rental agencies other than Cornell’s preferred vendors.
4. **Non-Reimbursable**
   A. PAI - Personal Accident Insurance (Employees are covered by Workers Compensation)
   B. PEC - Personal Effects Coverage
   C. LIS - Liability Insurance Supplement
   D. New York state sales tax, see #2 under meals
   E. Vehicle upgrade
   F. GPS system
   G. XM Radio

Private Vehicle:
1. **Mileage Rate** - Mileage is reimbursed at a rate of 56¢ per mile driven as of January 1, 2014. Keep track of your mileage.
2. **Non-Reimbursable**
   A. Fuel - This cost is incorporated into the mileage rate noted above.
   B. Accident Damage - It is your responsibility to carry adequate personal insurance coverage for yourself, your vehicle, and any passengers.

Parking:
1. **Tompkins County Airport** - Present your Cornell Photo ID when leaving the long-term parking to receive the CU discount. **Only the discounted rate will be reimbursed**.
2. **Syracuse Airport** - There is no discount available; therefore the full rate is reimbursed.
3. **Cornell University Campus** – Campus parking passes are considered a personal expense and are not reimbursable.

Taxis and Limos: Retain all receipts.

Air, train and bus fare:
1. **Documentation** - Retain all travel agency itineraries, receipts, stubs, and boarding passes in order to document the prices, your payments and the travel itself.
2. **Non-Reimbursable**
   A. First and Business* class flights
   B. In-flight telephone charges
   C. Tickets acquired with frequent flyer miles.

*With prior approval in special situations some business class flights may be allowable.
**Travel Agencies:** There is no restriction on the travel agency used to secure airline and other travel reservations. The University encourages the use of AAA because they have Cornell’s contract pricing for US Airways, Northwest Airlines, Hertz, National Car Rental, and Enterprise Rent-A-Car into their systems to ensure that you receive the Cornell rate. Also AAA will invoice us directly so you will not have to prepay with a personal credit card.

**Miscellany**

1. **Gifts** - Cornell does not generally reimburse for gifts. Reimbursement for gifts should, therefore, be authorized before they are purchased.

2. **Policies** - For a more thorough and authoritative rendition of Cornell’s reimbursement policies refer to the following: (Note - Law School added restrictions as specified within this document.)

   A. Policy 3.2, University Travel -
      [http://www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/universitytravel.cfm](http://www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/universitytravel.cfm)

   B. Policy 3.14, Business Expenses -
      [http://www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/businessexpenses.cfm](http://www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/businessexpenses.cfm)