

INSTRUCTIONS

This travel expense report form is used by HHMI employees, as well as others traveling on HHMI business, to document expenses related to travel and to obtain reimbursement for out of pocket expenses. The following instructions for completing this form are intended to help employees or others traveling on behalf of HHMI. The travel expense report is used as a means of recording all business travel expenses, the costs of business meetings, and other similar expenditures incurred on behalf of the Institute. These expenses include: fare for travel by plane or train; taxis and other ground transportation; lodging; car rental; meals; business meeting expenses; and allowances for personal car usage. All such expenses should be noted on this report - expenses paid by the traveler as well as those charged directly to the Institute or paid by others. The report then serves as an expenditure accounting record for total travel costs and is processed as a claim for reimbursement for that portion of the cost paid by the traveler. Expenses normally should be reported for the day they are incurred. Those that are difficult to allocate on a daily basis (car rental fees, for example) may be reported for the day payment is made.

All foreign currency should be converted to US Dollars.

Please **PRINT** or **TYPE** information on this form.

SECTION A - Traveler Identification: All information must be completed in this section, as appropriate.

Traveler's AP Vendor ID (If known) - If the traveler has previously been reimbursed by HHMI, an AP vendor ID will have been issued. If that identifying number is known, enter it on the form. If that information is not known, leave the field blank.

Name and Address - The full name of the traveler should be listed on the form. The address listed should be the address the traveler would prefer used for receipt of any official correspondence, such as W-9 information, etc.

HHMI Employee?: Specify whether the traveler is an HHMI employee. If the traveler is not an HHMI employee AND this is the first reimbursement for the non-HHMI employee, the traveler must complete the Supplier/Payee Registration Form (<http://www.hhmi.org/about/doing-business-with-hhmi>). If No AND they are a vendor with up-to-date banking information in the system, they should select I have previously set up direct deposit and the banking information remains unchanged.

Public Official?: For purposes of tracking HHMI travel and entertainment expense reimbursements to public officials and their family members, a public official is defined as one who holds an elective, appointive or civil service position in the executive, legislative, or judicial branches of the US federal government, or the government of a state or possession of the United States, or in any political subdivision, including the District of Columbia, or holds a position as personal or executive assistant or secretary to any of the above public officials. This includes any official who administers or enforces public laws, whether the individual is elected by the public or appointed to an office.

Not every federal, state or local position is a "public office." Public office, as distinguished from mere public employment, depends upon the facts and circumstances. Examples of public employees who generally would not be considered public officials include: appointed presidents and other administrative staff and professors of a State educational institution; public school superintendents, staff, and teachers; physicians employed at a State hospital; and members of municipal police and fire departments. However, the heads of municipal police and fire departments who have policymaking functions as a significant part of their activities would be public officials. Building inspectors and others with authority to approve or deny building and other types of routine business permits essential to the normal operation of Institute functions would also be considered public officials for this purpose.

References: <https://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Classification-of-Elected-and-Appointed-Officials>

If the traveler is a designated Public Official, the approving manager is required to forward a copy of the completed and approved TOBER to the Tax Compliance office at the same time the TOBER is submitted for payment.

Purpose of Travel: Provide a description of the expenses being reimbursed such as a description of a meeting attended.

Number of Days Not Spent on Institute Business: It is permissible to combine business and personal travel - a weekend in the city to which a business trip has been made, for example - and to have the transportation cost of getting to and from the business city borne in its entirety by Institute. In such instances, however, the days spent while in a travel status on non-Institute business must be indicated in this section (reimbursement for any meals or lodging expenses during this period requires supervisory approval). The reason for this is to establish, if necessary, that the relationship between the time devoted to HHMI business purposes and that spent on non-business activities was not unreasonable in terms of IRS regulations and that a transportation cost allocation assignable to non-business activities need not be segregated and treated as taxable income to the traveler.

Personal Auto Miles: Note the number of miles traveled using a personal car, while in a travel status. The mileage allowance for personal car usage while in a travel status is the same as the amount per mile provided under IRS regulations for taxable entities. Charges for tolls and parking are not covered by the mileage allowance and thus should be reported separately in Section B under Tolls/Parking.

Dates of Travel (mm/dd/yy) From/To: Specify the beginning and ending dates of travel for business purposes. If personal travel occurred before or after the business trip, exclude these from the dates; if personal travel occurred during the business trip, include the entire duration of the business trip.

Destination - City and State (Country, if applicable) From/To: Indicate the City and State of origin of the trip as **From** and the destination of the business trip as **To**. Include the country, if other than USA. For example: From: Chevy Chase, MD - To: Barcelona, Spain.

SECTION B - DETAILS OF EXPENSES & SECTION 3 - EXPLANATION OF EXPENSES: The expenses incurred should be listed across Section B, with each day's expenses provided in their entirety on one line (Consequently, one expense report could be used to report up to seven (7) days of expenses).

RECEIPTS: Receipts are required for any expenditure greater than or equal to \$50. If the receipt shows a complete credit card number, it should be partially or completely blacked out prior to submission for reimbursement. Receipts should be submitted regardless of whether the expenses were paid by the traveler or the Institute. If expenses were charged using a credit card, the customer copy of the charge ticket should be submitted with the report. In the event that no single charge exceeds \$50, but the daily total does, e.g., for taxis, the breakdown of charges should be included in Section C or on the back with the other documentation. Several small receipts may be taped on a single sheet of paper as long as each receipt is visible. TOBERs received with receipts stapled to them will be returned to the traveler unpaid.

Plane/Train Tickets: Receipts for train and airline tickets for trips taken should be attached to the expense report. If one ticket is used for business flights to several locations, only the total amount of the fare need be reported; it is not necessary to allocate portions of the total to each leg of the trip. If part of a ticket is used for a non-business purpose, however, the cost of that portion should be deducted from the amount claimed for reimbursement, and an explanation provided in Section C of the report.

Private Auto: The mileage allowance for personal car usage while in a travel status is the same as the amount per mile provided under IRS regulations for taxable entities during the dates of travel. The amount is noted on the form in Section A. The on-line form always reflects the current rate announced by the IRS. The number of miles for which reimbursement is claimed should be noted in Section A. Multiply the total personal auto miles by the reimbursement rate, and record the amount in Section B.

Rental Car/Taxis: Receipts for car rental and taxis should be attached to the expense report. A traveler should not report Personal Auto Miles if being reimbursed for a car rental.

Tolls/Parking: Charges for tolls and parking are not covered by the mileage allowance and should be reported.

Lodging: List each day's lodging expenses separately. Submit lodging receipts with the expense report. Items shown on the lodging receipt that are for expenditures of a personal nature and therefore are not reimbursable (in-house movies, for example) should be excluded from the amount claimed for lodging reimbursement.

Meals (Breakfast/Lunch/Dinner): The cost of each meal, including tips, should be reported individually on a daily basis. If the amount includes a meal paid on behalf of someone other than the traveler, it should be reported as a business meeting expense and be accompanied by a notation in Section C of the report indicating the individuals' names, their affiliations and titles, and the business purpose and the date of the occasion. Expenses for meals attended exclusively by the traveler is reimbursable when the meal is determined to be necessary for business purposes. When there is a meeting that includes breakfast, lunch or dinner, that includes multiple travelers, each traveler's cost should be paid by each traveler and the amount shown on the individual's own expense report as a meal. When this is impractical, the total bill should be paid and reported by a senior member of the group as a business meeting expense and explained in Section C.

Tips/Laundry/Business Meeting Expense/Misc Expenses: Reasonable personal telephone calls and reasonable laundry and dry cleaning charges may be reported and reimbursement claimed. Other costs associated with business meetings (the rental of a meeting room, for example) are reimbursable and should be explained in Section C of the report and supported by receipts. Miscellaneous expenses should be explained in Section C.

SECTION C – Explanation of Expenses: To the extent that further detail is required to support an expense, e.g., for business meeting expenses, or to define their allocation, e.g., for non-business related or a spouse's expenses, the traveler should use Section C.

SECTION D - ACCOUNT DISTRIBUTION: The account, department (cost center), budget year, and project to charge expenses and credit advances should be indicated, along with the respective amounts. If an amount is due the individual, the total of the Account Distribution should equal the amount due the individual, regardless of whether an advance was issued. If an amount is due HHMI, the total of the Account Distribution should equal zero. Regardless of whether an amount is due the individual or HHMI, the amount associated with each distribution noted should accurately reflect all expenses and/or advances reported on the TOBER.

SECTION E - RECONCILIATION:

Amounts Paid By Others: Specify the amounts that should not be reimbursed by HHMI that were paid by others.

Total Expense To Be Paid By HHMI: Subtract the Amount Paid By Others from the total of Section B

Cash Advance #: In cases where a cash advance was provided, indicate the cash advance # and the amount of the advance.

Amount Paid Directly by HHMI: In cases where HHMI covered the cost of expenses such as hotel or airfare, indicate how much was paid directly by HHMI.

Due Individual/Due HHMI: If the Total Expense To Be Paid By HHMI is greater than the Total of the Cash Advance Amount and the Amount Paid Directly by HHMI, add the difference to **Due Individual**. If the Total of the Cash Advance Amount and Amount Paid Directly by HHMI is greater than Total Expense To Be Paid By HHMI, add the amount of the difference to **Due HHMI**.

SECTION F - SIGNATURES & APPROVAL: Each expense report must be signed by the traveler and approved in accordance with Administrative policy AD-200 - Delegation of Authority. The level of the approval required is based on the Total Expense To Be Paid by HHMI. Refer to AD-225 for specific levels of authority.

Submitting the TOBER

If money is due back to HHMI, a personal check covering the amount due the Institute should be submitted with a copy of the TOBER to Billy Biederman and made payable to "Howard Hughes Medical Institute." Expense reports should be submitted for approval upon completion of the trip. The approver should review the report for reasonableness, completeness, and propriety, and approve the invoice in HHMI's payment system. The normal check processing cycle for travel reimbursement is one week. Travelers paid by direct deposit (EFT) payments will be notified by email of the deposit. All employees enrolled in Payroll direct deposit will automatically receive electronic reimbursement of TOBER expenses. Employees that would like to view or change your banking information, go to "MyHHMI Benefits" on the HHMI portal and click the Direct Deposit Authorization link.

Non-HHMI Employee travelers that would like to update payment information should go to the Supplier/Payee Registration Form (<http://www.hhmi.org/about/doing-business-with-hhmi>).

You may send the TOBER and all supporting documentation to Billy Biederman using one of these methods:

Via Mail:

Howard Hughes Medical Institute
Attn: Billy Biederman
4000 Jones Bridge Road
Chevy Chase, MD 20815

Via Email:

1. Scan the signed form and receipts as a PDF file.
2. Attach the PDF file to an email.
3. Send the email with "TOBER" in the subject line to biederma@hhmi.org

Via Fax:

Howard Hughes Medical Institute
Attn: Billy Biederman
301-347-3053