

# BROOKINGS

Travel Expense Policy Effective May 1, 2025

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## 1. Overview

The Travel Expense policy applies to all employees, non-employees, non-resident fellows, and affiliates traveling (herein collectively defined to as “Travelers”) for the purpose of conducting business for the benefit of the Brookings Institution. This policy adheres to good stewardship of our donor’s funding, other resources and follows IRS tax guidance, which may be amended from time to time.

Brookings participates in the Internal Revenue Service (IRS) accountable plan as it eliminates the need for employees to report reimbursements as income on their tax returns. The IRS accountable plan rules are as follows:

- Expenses must have a business connection incurred while performing services as an employee, non-employee, non-resident fellow, and affiliate of the Brookings Institution.
- Travelers must adequately account for expenses and return any excess reimbursement/allowance within a reasonable period of time to their employer; 90 days per Brookings reimbursement timeframes and guidelines. Reimbursement requests over 90 days from travel completion will likely not be approved and may not be reimbursed on a tax-exempt basis. Reimbursement submissions should be prompt.

In addition to the accountable plan, all travel booked to federal awards must comply with [2 CFR 200.474-475](#), this policy, as well as any specific federal award contractual requirements. If expenses are allocable to other gifts, Grants, and contracts, those restrictions and constraints on expenditures, if any, must be complied with as well.

All Travelers are expected to adhere to the related policy and guidelines listed in this document. The guidelines are to be adhered to in addition to the policy and do not replace or override the policy. Good judgment should be the guidepost as we remember that Brookings is a non-profit that observes good stewardship of our donor's funding.

This policy was developed with the intent to cover the most common situations, but cannot address every possibility. If a situation arises that is not covered by this policy, the Traveler should contact the Procurement Department for guidance prior to incurring travel expenses.

## **2. Pre-Approval and Authorization**

All travel expenses must be authorized and approved by Brookings prior to any expenses being incurred. The Traveler is responsible for ensuring that they have the necessary approval from their Manager / Supervisor to take the trip, and for coordinating with the appropriate finance approver to ensure that funds are available. Travelers should always use the lowest priced transportation and lodging options that are reasonably available. Each expense report is reviewed and approved by a finance team member of the submitter's department. A copy of the expense report must be sent by the expense report approver to the submitter's direct Manager / Supervisor. The expense report is sent through Concur and there is no action required by the submitter's direct Manager / Supervisor.

## **3. Air Travel**

- a. **First-class, or Charter travel paid by Brookings is not allowed or reimbursed.** Any exception to this policy needs to be for extraordinary circumstances with a written business reason(s). Exceptions to this policy must be approved by the Senior Vice President of Finance & Chief Operating Officer or the Assistant Vice President and Controller.
- b. **Domestic** air travel must be economy class.
- c. **International** air travel must be economy class.
- d. Exceptions for upgrades (other than first class) will be made only for the following circumstances:
  - Economy class upgrades that are within the Economy ticket classification (e.g., Economy Plus.) are an allowable expense.
  - Business class is allowable if it meets one of the below criteria:
    1. International air travel for a flight exceeding 6 hours with Senior Financial Officer (SFO) approval prior to purchase.
    2. It is a necessary upgrade due to a documented medical condition which is provided to Human Resources (HR) and then,

confidentially, to the Assistant Vice President and Controller directly and has been reviewed and approved prior to purchase.

#### **4. Rail Travel**

- a. First-class rail travel is not allowed. All other classes of rail travel are allowable expenses.

#### **5. Rental Cars**

- a. Travelers may rent a car when driving is more convenient and less expensive than airline or rail travel, or if it is necessary to transport equipment or materials.
- b. Travelers must make rental car reservations for an economy, compact, or standard car.

#### **6. Personal Vehicles**

- a. Travelers using their personal vehicles for business travel are required to carry the minimum automobile insurance required in their state of residence.
- b. Brookings reimburses mileage at the [federal government rates](#). Travelers will not be reimbursed for any parking or traffic violations.

#### **7. Lodging**

- a. Travelers must reserve cost effective, reasonable room rates as defined by the domestic and foreign lodging per diem rates.
- b. **International** Travelers must adhere to room rates as defined by [State Department foreign lodging rates](#).
- c. **Domestic** Travelers must adhere to the [room rates as defined by the GSA](#) with up to an additional \$150 per night cost if appropriate lodging is not available at the per diem rate.
- d. Any lodging rate above the allowable amount must be pre-approved by the SFO in order to be considered allowable.

#### **8. Travel Meals and Expenses**

- a. Travelers going 50 miles or more from their official worksite are eligible for either i) actual food expenses, or ii) per diem rates and will be reimbursed up to the maximum federally published rate for meals and incidental expenses per day (either [domestic GSA rates](#) or [international State Department rates](#)). As noted above, Travelers have the option to select the per diem or actual expense reimbursement model if they are traveling. One method of meal reimbursement is permitted per trip (M&IE per diem or actual expenses).
- b. Travelers will be reimbursed according to the travel location rate, their length of travel, and whether or not meals were provided if using the per diem model.
- c. Business meal expenses with non-Brookings employees may be reimbursed with

proper documentation. This includes a list of attendees including titles and affiliation, or identification of a discernible group, total number of attendees, and the business purpose of the meeting.

## **9. Expense Reporting**

- a. The Traveler should submit an expense report in Concur, along with the appropriate documentation including receipts, within 30 days of completion of travel.
- b. Reimbursement requests over 90 days from travel completion will likely not be approved and may not be reimbursed on a tax-exempt basis. Reimbursement submissions should be prompt.
- c. Itemized receipts are required for expenses of \$75 or greater.
- d. A missing receipt affidavit is required for expenses \$75 or greater that do not have a receipt.
- e. Repeated missing receipt affidavits will result in the Brookings credit card being deactivated.

## **10. Non-Compliance**

- a. Brookings will deduct any travel expenses charged on a Brookings credit card not in accordance with this policy from the Traveler's paycheck.
- b. Repeated non-compliance may result in disciplinary action up to and including termination.