

Please see below for additional clarifications to the international travel approval and reimbursement process at Fresno State. These clarifications were developed after careful review of CSU and Fresno State travel policies and careful consideration of taxable income and risk management implications.

1. International travel (departures and returns) should take place within 24 hours preceding and following the business-related purpose of the travel.
2. Pre-approval travel requests must coincide with actual departure and return dates to be eligible for potential reimbursement. Travel on dates outside of the pre-approval request will not be reimbursed.
3. Taxability of International Travel with use of personal time:

International travel (i.e., transportation to and from the international location) for which personal time (i.e., non-business related) is 25 % or higher of the total trip duration, a portion of the roundtrip airfare is taxable due to personal benefit.

A traveler's international flight cost is considered entirely for business and is nontaxable if one of the following exceptions is met:

- **No Substantial Control:** The traveler had no substantial control over arranging the trip. This includes employees reimbursed for travel expenses, not related to the employer, or not managing executives.
- **Outside the US for No More Than a Week:** The traveler is outside the US for 7 consecutive days or less, not counting the departure day but counting the return day.
- **Less Than 25% Personal Time:** The traveler is outside the US for more than a week and spends less than 25% of the total time on non-business activities.
- **Vacation Not a Major Consideration:** The traveler can prove that personal vacation was not a major consideration, even if they had substantial control over the trip.

If none of these exceptions apply, the travel is primarily not for business. To determine the taxable portion of the round trip flight, apply the following ratio:

$$\text{Taxable portion of the roundtrip flight cost} = \frac{\text{Number of nonbusiness days during travel outside the US}}{\text{Total number of days outside the US}} \times \text{Roundtrip flight cost}$$

All personal time that is added to international travel must be included in the original travel request and be pre-approved.

University International Travel Insurance includes up to 14 personal days of coverage. In instances where personal days exceed University International Travel Insurance, it is encouraged for travelers to purchase extended travel insurance.

Costs (e.g., lodging, meals, insurance) related to personal time for international trips will not be reimbursed.