



TRAVEL AND EXPENSE REIMBURSEMENT POLICY

General Policy

St. Norbert College will reimburse employees for reasonable and necessary expenses incurred in conjunction with job related responsibilities.

Reimbursement requests are not to be submitted for items provided free of charge, not personally paid for by the requestor, reimbursed by another source, or which will be paid or reimbursed by another source. Any reimbursement which is received by the requestor from another source for items reimbursed by the College shall be returned to the College.

IRS Requirements

Reimbursement procedures must comply with IRS Accountable Plan rules in order for travel advances and reimbursements to be considered non-taxable income to employees. St. Norbert College does not have a per diem policy. Without proper documentation, advances and reimbursements must be reported as income on an employee's W-2 form. Accountable Plans must meet the following requirements:

- Advances and reimbursements must be made for business related expenses only
- Requestors must provide written substantiation of expenses within a reasonable time. St. Norbert College requires reimbursement requests to be made within 30 days of the associated expense.
- Employees must return any advance amounts in excess of properly substantiated expenses within a reasonable time after incurring expenses. St. Norbert College requires return of excess advance amounts within 30 days of associated expenses.

Meal Reimbursement Guidelines

Meal expenses, including gratuities, will be reimbursed at actual costs up to established maximums as listed below:

Breakfast: \$10.00	Lunch: \$15.00	Dinner: \$30.00
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In cities with populations exceeding 1 million the maximum dinner allowance is \$50. Business meals are defined as meals taken with students or colleagues where specific college related business discussions take place or meals are due to college related travel. Exceptions to maximums may be allowed with the approval of the employee's supervisor.

Gratuity

The College will reimburse routine and customer gratuities of up to 20% of the total bill for catering, meals, and other travel services.

Documentation Requirements

Reimbursements requests should be submitted on the standard Travel Reimbursement/Advance Request form. Using the form insures collection of necessary documentation in a standard and consistent format.

- Original receipts must be included for any item exceeding \$10.
- Lodging receipts must be itemized. Credit card receipts, statements or cancelled checks are not sufficient to satisfy itemization requirements.
- Reimbursement requests for entertainment or hospitality expenses must include a description of the business purpose and names/titles of those being entertained. Entertainment that involves a

meal and/or drinks require a credit card receipt that breaks out the expenses by individual meal. The unspecified total receipt is not sufficient.

- If receipts cannot be provided (such as taxi or parking meter charges), or were misplaced, a written explanation should be provided (receipts are only required for items over \$10).

Approval/Authorization

Requestor: Requestor’s signature is required to certify that reimbursement requests are true, correct and in compliance with the policies of the College.

- Requestor must sign and date form
- Use of a signature stamp or signing another person’s name is not allowed

Approver: Approvers have primary responsibility for insuring that reimbursement requests are submitted in accordance with College policies. This includes reviewing accompanying documentation for completeness in support of reimbursement requests. Missing, incomplete or inadequate documentation should be resolved with requestors prior to submission of expenses for payment.

- The Approver must have authorization to sign for the account(s) being charged
- The Approver cannot be the requestor
- Whenever possible, the Approver should be the requestor’s direct supervisor
- The Approver should not report to the requestor

Non-allowable Expenses

Expenses submitted for reimbursement should be reasonable, necessary and business related. The following list of non-allowable expenses is not intended to be all-inclusive:

- Expenses not related to College business
- Travel costs of spouses or family members (unless spouses or family members are employees on official college business)
- Personal entertainment
- Traffic citations, parking tickets and other fines
- Kennel fees
- Excess cost of circuitous or side trips for personal reasons
- Childcare costs
- Extra costs for additional person(s) in room
- Lost/stolen cash or personal property

Travel Advance

General

Travel advances may be requested to cover reasonable out-of-pocket expenses relating to official College travel. Advances should not be requested for lodging, conference fees or other substantial costs that can reasonably be prepaid or invoiced. Where feasible, direct payment to vendors is encouraged. A travel advance will be recorded as a receivable in the requestor’s department until cleared with a Travel Reimbursement/Advance Request form documenting appropriate expense accounts.

Advance Request Requirements

- Advances should be requested at least 7 days prior to travel
- An employee may have only one travel advance outstanding at any given time
- Travel advances are to be requested on a Travel Reimbursement/Advance Request form. Check the Advance Request box and print “TRAVEL ADVANCE” in the description row. Complete the rest of the form.

Expense Reimbursement Requests Associated with Travel Advances

- Travel advances must be indicated and deducted from total travel costs on a Travel Reimbursement/Advance Request form.

Expenses > Advance	Expenses < Advance	Expense = Advance
Amount due employee	Amount due College from	No amounts due.

	employee	
Receivable cleared, expenses charged to appropriate accounts and payment made to employee.	Receivable cleared, expenses charged to appropriate accounts and employee to return excess advance funds.	Receivable cleared and expenses charged to appropriate accounts.

- Any unused travel advance funds along with a completed Travel Reimbursement/Advance Request form must be received in the Business Office within 30 days of the associated travel.

Travel and Expense Reimbursement Policy Changes

Changes to the travel and expense reimbursement policy must be approved by the Vice President of Business and Finance.