

The purpose of this document is to provide guidance on how to be reimbursed for expenses incurred while on College business, pay and/or reimburse a guest of the College or pay an invoice from an outside vendor. A more detailed Expense and Reimbursement policy located on the Finance and Administration [Purchases and Payments](#) webpage.

In order to be reimbursed for any expense incurred while on College business one must complete the *Payment Request (Non E-Market)* Form

or Human Resources (all others) prior to engaging

In order to be considered a tax free business expense the basic rule is that the expense must be both ordinary and necessary and be directly connected with or related to your job duties. The term ordinary refers to an expense connected to a common and accepted practice for your department. The term necessary refers to an expense that is appropriate and helpful in developing or maintaining your department or program activities.

Job roles and responsibilities play a significant impact in what is considered a reasonable business expense. Roles and College.

There is a reasonable expectation to entertain College guests differently than the entertainment of only College employees while conducting College business. Every effort should be made to not regularly schedule departmental meetings over meal hours. In the rare event this is not possible the costs should be modest.

The following expenditures are examples of items or activities not considered a reasonable business expense:

- Purchase of items for personal use
- Birthday cakes/parties, showers etc.
- Weekly or monthly departmental breakfasts, lunches, or dinners
- Gifts & gift cards these are considered taxable income to the recipient
- Purchase of restricted commodities
- Cash Advances or ATM transactions

For any College expense activity; whether it is a request for reimbursement, a foreign currency wire request, a purchase E-Market system, a charge to your College credit card or reporting back on a travel advance; proper documentation and approval is required.

Under no circumstances is an employee allowed to approve his or her own expense report, reimbursement request, purchase requisition or invoice entry. Generally, these requests are to be approved by the department head responsible for the budget being charged.

The following documentation is required for all types of expense reporting or reimbursement requests:

- Detailed original receipt or invoice showing total cost and proof of payment, when applicable
- Description of purchase and business purpose, if not perfectly clear based on the detailed receipt/invoice
- List of meal attendees or for larger groups, the number and type of meal attendees
- For per diem Meal & Incidental travel, a copy of the daily rate

Documentation must be translated to English, if necessary (this may be done by the employee)  
If receipts are in a foreign currency, please indicate the currency

Failure to provide proper documentation could result in a reimbursement being rejected, denied or the expense to be considered taxable income to the employee. If the expense is considered taxable income to the employee it will be added accordingly.

