

EMPLOYEE REIMBURSEMENT POLICY

I. Policy Section

11.0 Business Functions

II. Policy Subsection

11.1 Employee Reimbursement Policy

III. Policy Statement

Grand Rapids Community College (GRCC) shall reimburse employees for reasonable out-of-pocket expenses incurred while traveling on authorized College assignments or while engaged in authorized College business. In the case of expenses covered by agreements with bargaining units, the expense reimbursements shall be in accord with the conditions of said agreements.

IV. Reason for the Policy

This policy is intended to provide guidance to employees, assure compliance with College policies and IRS guidelines and promote the prudent and accurate expenditures of College Resources.

V. Entities Affected by this Policy

All Employees
Student Workers
Board of Trustees

VI. Who Should Read this Policy

Executive Budget Control Officers (EBCOs)
Budget Control Officers (BCOs)
Employees who will make arrangements for off-campus travel
Employees who will seek reimbursement for travel expenditures

VII. Related Documents

All Bargaining Unit Agreements
Meet and Confer Handbook
11.4 Travel Policy
11.15 Purchasing Policy
Employee Reimbursement Procedures
Employee Reimbursement Request Form
Employee Mileage Reimbursement Request Form
Mileage to Common Off Campus Sites

VIII. Contacts

Policy Owner: Director of Budget & Business Services
Vice President for Finance and Administration
Administrative Assistant to the VP for Finance and Administration
EBCOs
BCOs

IX. Definitions

A. Federal Per Diem Rates

Per diem is a daily allowance for meals and incidentals (includes tips). The College will reimburse employees based on the current annual GSA meal and incidental expenses (M&EI) rates found at www.gsa.gov/perdiem.

X. Procedures

- A. Approved leave forms must be on file.
- B. Employees are required to submit claims for reimbursement within 60 days from the end of the month in which claimed expenses are incurred. This requirement is in accordance with IRS Publication 15. In no case will an employee be reimbursed for expenditures submitted later than six months after the original month expenditures were incurred.
- C. Requests for reimbursement shall be prepared on the appropriate form with all information complete, including employee and supervisor signature.
- D. With the exception of meals covered under Per Diem Guidelines, itemized hotel, ground transportation, group meal receipts, credit card slips and other bona fide "paid" receipts must accompany the reimbursement request.
- E. All reimbursement requests will be paid on the employee's paycheck. Non-taxable employee reimbursements will have no effect on payroll taxes.
- F. It is the responsibility of the employee to notify the College and return all reimbursed expenses paid prior to travel, if travel is not completed. Employees will not be reimbursed for cancellation and change penalties and fees.
- G. Guidelines/Expenditure Limits:
 - 1. Transportation
 - a) Airfare
 - i. Employees may make airfare reservations for approved travel through the College approved travel agent to minimize out-of-pocket costs to the employee. They may purchase their own airfare up to \$500 per ticket and submit for reimbursement. Individual airfare that exceeds \$500 per ticket or groups of 3 or more must be arranged with College Approved travel agent. Contact Financial

- Services (616-234-2177) with questions regarding approved airfare, seating, baggage, etc.
- ii. The College will reimburse the cost of 2nd class, coach or main cabin air travel. First/ Business airfare, comfort/special seating, early boarding fees, and flight insurance are not reimbursable.
 - iii. Only the cost of the ticket and applicable fees and taxes will be reimbursed. Employees using Bonus miles (e.g. SkyMiles) or Complimentary Tickets will not receive reimbursement for airfare.
 - iv. Travel permitted the day before and after conference, when necessary. Consideration must be given to having a balance between convenience for the employee and lowering costs for the College. Airfare for student travel and employee groups of three (3) or more must be arranged with a College approved travel agent.
 - v. Reasonable luggage fees will be reimbursed for one bag only.
- b) Ground Transportation
- i. Mileage for business related travel by automobile will be calculated at the lesser of actual distance between the College and destination or the employee's home and destination when travel occurs during the normal, contract week of Monday through Friday. Travel that occurs on a contractual, non-work day, will be calculated as the actual distance from the employee's home to the destination.
 - ii. Actual distance for mileage will be determined using mapquest.com address to address. When multiple routes are available, an average is taken.
 - iii. Mileage for business related travel by automobile may be made at a level up to, but not exceeding, the most current IRS publicized rate for mileage reimbursement.
 - iv. When a private automobile is used as transportation, reimbursement will be made at the lower of the mileage or economy airfare cost. Additional allocation for hotel and meal per diem incurred as a result of driving, in lieu of airfare same day travel, are not reimbursable.
 - v. Any penalties for traffic/parking violations are the responsibility of the driver. Operating expenses for gasoline, repairs, towing, etc., are included in the mileage allowance and are not separately reimbursable; actual mileage, parking, and tolls may be expensed.
 - vi. Travelers using their personal vehicles are responsible for their own insurance coverage, sufficient to meet all state minimum requirements for public liability and property damage.
 - vii. Under certain circumstances, the use of a rental car may be necessary. The lowest available rate must be utilized. Options for collision, loss, damage, liability, or personal injury waivers are not reimbursable by the College.
 - viii. Cab fare, shuttle service and reasonable tips, up to 20%, will be reimbursed.

2. Hotel Accommodations

- a) Itemized receipts for hotel accommodations at the hotel associated with the conference or at a designated overflow hotel are required.
- b) Submit an itemized invoice from the hotel showing a zero balance with the reimbursement request. If the receipt does not show a zero balance, a canceled check or credit/bank card statement are acceptable as proof of payment.
- c) Activities for entertainment (In-room movies, spa services, or gym use) and laundry services are not reimbursable. Reasonable internet services required to do business are allowable.
- d) Tips for bellhops, valet, and maid service are included in per diem incidentals and are not separately reimbursable.
- e) In-room dining expenses will be excluded from hotel reimbursement and included in per diem allowance.

3. Per Diem Meal Reimbursement

- a) In lieu of reimbursement for actual meal expenses incurred during overnight travel, the College will reimburse employees based on the current annual GSA meal and incidental expenses (M&IE) rates found at www.gsa.gov/perdiem.
- b) The first and last calendar day of travel are calculated at 75% of daily rate. See Reimbursement Procedures for per diem meal calculations.
- c) Meals included in conference registration fees or paid for by someone else should be deducted from daily per diem amount. The separate amounts for breakfast, lunch, and dinner are listed in the Breakdown for ME&I chart.
- d) If you are paying for a group meal, you must list the employees and provide an itemized receipt.
- e) No alcoholic beverages may be included and reasonable tipping permitted up to 20%.
- f) When submitting for a reimbursement of per diem allowances, do not submit receipts for any meals or incidental expenses covered by the per diem allowance. This includes amounts spent on tips and taxes, which are already included in the "incidental" component of per diem rates.
- g) Reimbursement for the cost of conference, convention, travel or other official function expenses for a spouse/guest is not allowed unless the official function requires the attendance of the spouse/guest and then only with the prior written approval of the President or Vice President for Finance and Administration.

XI. Forms

Employee Reimbursement Request
Employee Mileage Reimbursement Request
Adjunct Mileage Reimbursement Request
Leave of Absence Electronic Form

IIPD & SSPD Grant and Reimbursement Forms
[Disability Accommodation Request Form](#)

XII. Effective Date

July 1, 2019

XIII. Policy History

Adopted: February 20, 1995

Revised: August 4, 2003

Revised: December 1, 2008

Revised: August, 2012 – separated from within the Travel Policy

Revised: July, 2016 – updated to include per diem language

Revised: May, 2019

XIV. Next Review/Revision Date

May, 2023