

Employee Reimbursement Policy

I. Policy Section

11.0 Business Functions

II. Policy Subsection

11.1 Employee Reimbursement Policy

III. Policy Statement

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 expenditure of College resources.

V. Entities Affected by this Policy

All Employees
Student Workers
Board of Trustees

VI. Who should Read this Policy

All employees authorizing employee reimbursement requests
All employees who will be seeking reimbursement

VII. Related Documents

All Bargaining Unit Agreements
Meet and Confer Handbook
11.4 Travel Policy
11.15 Purchasing Policy
Employee Reimbursement Procedures
Off Campus Sites Mileage
IRS Publication 15
GSA Meal and Incidental Expenses Rates (www.gsa.gov/perdiem)

VIII. Contacts

Policy Owner: Executive Director of Financial Services
Administrative Assistant to the VP for Finance & Administration
EBCOs
BCOs

IX. Definitions

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

X. Procedures

- A. Approved leave forms must be on file if required.
- B. Employees are required to submit claims for reimbursement within 60 days from the end of the month in which claimed expenses were incurred. This requirement is in accordance with IRS Publication 15.
- C. Requests for reimbursement shall be prepared on the appropriate form with all information complete including employee and supervisor signatures.
- D. With the exception of meals covered under Per Diem Guidelines, credit card slips and other bona fide "paid" receipts must accompany the reimbursement request. Group meal and hotel receipts must be itemized.
- E. Employees must submit reimbursement requests as a pdf document following the Employee Reimbursement Procedures.
- F. All reimbursement requests will be paid on the employee's paycheck. Nontaxable employee reimbursements will have no effect on payroll taxes.
- G. Guidelines/Expenditure Limits:
 - 1. **Transportation**
 - i. **Airfare:**
 - a. Employees may make air reservations for approved travel through the College to minimize out-of-pocket costs to the employee or they may purchase their own airfare and submit for reimbursement. The College will not pay for Business or First Class air travel. Only the cost of the ticket and applicable fees and taxes will be reimbursed, i.e., the College will not reimburse the cost of early boarding, special seating, etc. If the conference starts before noon, you may arrive the day before. Most conferences end at a time that allows for return travel that day. Flight insurance is not reimbursable. Reasonable luggage fees will be reimbursed for one bag only. Anyone who chooses to use their airline miles (e.g.

SkyMiles) for payment when securing a flight will not receive reimbursement for those miles.

ii. Ground Transportation:

- a. If an employee is driving to a conference or attending a local conference, the authorized mileage will be calculated by determining the actual distance between the College and the off-campus location or calculated from the employee's home and the off-campus location if the employee drives directly to the event conference, whichever is less, during the normal work contractual week of Monday through Friday. If the travel takes place on a contractual non-workday, the mileage will be calculated from home to the destination.
- b. 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. When a private automobile is used as transportation, reimbursement will be made at the lower of the mileage or economy airfare cost. On the assumption that the traveler can reach the destination by air in one day, reimbursement will not be made for overnight lodging and meals will be paid at 75% for the first and last day en route.
- c. 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. Only actual mileage, parking, and tolls may be expensed. Travelers using their personal cars are responsible for their own insurance coverage, sufficient to meet all state minimum requirements for public liability and property damage.
- d. 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.
- e. Cab fare, shuttle service and reasonable tips will be reimbursed.

2. Hotel Accommodations:

- i. Itemized receipts for hotel accommodations at the hotel associated with the conference or at a designated overflow hotel are required. Provide an itemized invoice from the hotel showing a zero balance due. If the receipt does not show a zero balance, provide a canceled check or credit card statement

showing proof of payment. In-room movies, laundry services, spa services or gym use are not reimbursable. Reasonable internet services required to do business are allowable. Reasonable tips for bellhops will be allowed. In-room dining is not payable on your hotel bill as it becomes part of your per diem allowance.

3. **Per Diem Meal Reimbursement:**

- i. 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. The first and last calendar day of travel is calculated at 75 percent, e.g., if the per diem rate is \$51 the first and last day of travel will be reimbursed at \$38.25. The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your reimbursement request. For example, if your trip includes meals that are already paid for by the registration for a conference or if someone else is paying for a group meal, list 0.00. If you are paying for a group meal, you must list all employees and provide an **itemized receipt**. No alcoholic beverages may be included and tipping is maxed at 20%. 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 the per diem rates.
- ii. 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

4. **Advances:**

- i. Travel advances are not permitted.

XI. **Forms**

Employee Reimbursement Request
Employee Mileage Reimbursement Request
Adjunct Mileage Reimbursement Request
Online Leave of Absence Form
IIPD & SSPD Grant & Reimbursement Forms

XII. **Effective Date**

July 1, 2016

XIII. Policy History

Adopted February 20, 1995

Revised August 4, 2003

Revised December 1, 2008

Revised August, 2012 – Separated from w/in the Travel Policy

Revised July, 2016 – Updated to include per diem language

XIV. Next Review/Revision Date

May, 2019