

## 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  
Allowable Mileage Destinations from GRCC  
IRS Publication Circular E – Accountable Plans  
IIPD & SSPI Grant & Reimbursement Forms

## VIII. Contacts

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

## IX. Definitions

- A. Advance:** money paid to an employee for a specific purpose or activity before the event takes place, usually to cover costs for ground transportation, food and lodging. Prior written approval by the appropriate budget control officer is required. *(In lieu of cash advances, the College encourages the use of the GRCC Travel Card. Please contact the Purchasing Department for details).*
- B. Federal Per Diem Rates:** Per diem is a daily allowance for travel expenses which includes two components: for lodging, and for meals and incidentals. Reimbursements to employees in excess of the allowable U. S. per diem rates are taxable to employees as income.

## 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 (Circular E) – Accountable Plans. Failure to submit claims within 60 days will result in the reimbursement being treated as taxable income.
- C. An itemized reimbursement request must be prepared and submitted within ten (10) working days following the conclusion of the activity for which an advance is granted. Unused funds must be returned concurrent with submission of the reimbursement request.
- D. Requests for reimbursement shall be prepared on the appropriate form with all information complete including employee and supervisor signatures.
- E. Credit card slips and other bona fide “paid” receipts must accompany the reimbursement request. Meal and hotel receipts must be itemized. Non-itemized receipts will be reimbursed at the maximum allowed by IRS of \$25.
- F. Submit reimbursement requests as a pdf document following the Employee Reimbursement Procedures.
- G. Allow 7 – 10 business days for payment.

#### H. Expenditure Limits:

1. GRCC will reimburse actual expenditures for meals by an employee not to exceed the Federal Per Diem Rates for high cost areas as established by the Internal Revenue Service, except where meals are part of a conference or workshop and are included in the registration fee. Alcohol is not an allowable expense.
2. 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. In addition, reimbursement will be allowed for reasonable and/or actual costs incurred by tolls and parking. Reimbursement of mileage and related expenses may not exceed second class or coach airfare for the same trip.
3. Actual costs for lodging will be reimbursed at no more than the single room rate or the approved conference negotiated rate. In no instance shall the reimbursement exceed the employee's actual costs, such as could be the case if two employees shared a room. If an employee shares a room with a person other than another employee, the employee will be reimbursed for the room at the single room rate. Personal items such as in-room movies, laundry service or gym use are not reimbursable.
4. Gratuities shall not exceed 20% for meals. Reasonable tips for bellhops, cab service, etc. will be allowed.
5. 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.
6. Employees are allowed reimbursement for one personal call per day while on extended College business.
7. Actual costs for purchase of supplies, rental of audio-visual materials, or other similar items will be reimbursed upon presentation of proper approvals and documentation. (*Employees should primarily utilize GRCC established programs, e.g., office supplies, printing whenever possible.*)
8. Expenses that are not business related or are deemed inappropriate by the Vice President for Finance & Administration or designee will be disallowed.
9. Reasonable internet services required to do business.

#### XI. Forms

Employee Reimbursement Request  
Employee Mileage Reimbursement Request  
Adjunct Mileage reimbursement Request

#### XII. Effective Date

August 8, 2012

XIII. Policy History

Adopted February 20, 1995

Revised August 4, 2003

Revised December 1, 2008

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

XIV. Next Review/Revision Date

August, 2016