

WESTERN NEBRASKA COMMUNITY COLLEGE

Administrative Procedure

TITLE: Reimbursement of Expenses Process
DIVISION: Administrative Services
CATEGORY: Expenses
REFERENCE: BP-305 (Reimbursement of Expenses Policy)
NUMBER: AP-305
DATE OF APPROVAL: January 15, 2020
APPROVAL: Carmen Simone, President

Purpose

This procedure establishes the process of reimbursing business-related expenses incurred by Board members, employees, students, and volunteers while doing business on behalf of the College.

Scope

This procedure applies to all College Board members, employees, students, and volunteers.

Procedure

Transportation Costs

The College shall reimburse elected and appointed officials, students, employees, and volunteers, for actual and necessary travel costs that are incurred for authorized travel to and from educational workshops, conferences, training programs, official functions, hearings, meetings, or other College activities when traveling by commercial or charter carriers

The College shall reimburse actual and necessary travel costs associated with traveling by motor vehicle. The College will reimburse authorized use of a personal vehicle at the current designated mileage rate as allowed by Nebraska Statute §81-1176. In instances where a College or personal vehicle is not available, the College will reimburse authorized use of a rental car. In no circumstance shall the College reimburse expenses incurred for traffic or parking violations.

Employees are encouraged to use College vehicles for local travel. In the event a College vehicle is not available for local travel, the College will reimburse authorized use of a personal vehicle at the current designated mileage rate as allowed by Nebraska Statute §81-1176. Local travel includes all trips that do not extend beyond a fifteen (15) mile radius of the employee's regular worksite. The President, or their designee, is authorized to approve reimbursement of any necessary local travel for College business.

A fully detailed WNCC expense report, including itemized receipts, bills, statements, gratuities, etc., shall be submitted to the College Business Office for payment.

Additionally, the College shall provide an incentive pay of .12 cents per mile to faculty members for traveling off campus to teach courses. Faculty members shall travel a minimum of fifteen (15) miles one way before they are eligible for payment of the incentive pay.

Meal Costs

- *Individual Meals:* The College shall reimburse for the actual meal expenses that are incurred during authorized travel. These individuals are expected to purchase meals not to exceed the applicable federal rate per day for the geographic area involved. (Federal meal rate information is available on the U. S. General Services Administration website www.gsa.gov/travel-resources.) The President, or their designee, is authorized to approve expenses in excess of this rate. In no circumstance shall the College reimburse individuals for the expense of alcoholic beverages incurred. A fully itemized claim including receipts, bills, statements, gratuities, etc., shall be submitted to the College with all meal reimbursement requests, using the College's current expense report form.
- *Group Meals:* The College shall reimburse for actual meal expenses that are incurred for authorized group meals. Meals, occurring in or out of town and involving two or more people, that are necessary for conducting College business shall be reimbursed on an actual expense basis for all participants. The President, or their designee, is authorized to approve expenses of this type. In no circumstance shall the College reimburse individuals for the expense of alcoholic beverages incurred. A fully itemized claim including receipts, bills, statements, gratuities, etc., shall be submitted to the College with the reimbursement request, using the College's current expense report form. The claim must include a list of all meal participants.

Lodging Costs

The College shall reimburse for the actual lodging expenses that are incurred during authorized travel. Individuals are expected to acquire lodging not to exceed the applicable federal rate per day for the geographic area involved. (Federal meal rate information is available on the U. S. General Services Administration website www.gsa.gov/travel-resources.) The President, or their designee, is authorized to approve expenses in excess of this rate. A fully itemized claim including receipts, bills, statements, gratuities, etc., shall be submitted to the College with all lodging reimbursement requests, using the College's current expense report form. The College shall not provide reimbursement for expenses of a personal nature including, but not limited to, personal phone calls, mini-bar charges, cleaning of personal clothing, additional personal conveniences, or recreation charges.

Participation/Registration Costs

The College shall reimburse for actual and necessary registration or tuition costs, fees, or other charges that are incurred in authorized participation of educational workshops, conferences, training programs, official functions, hearings, meetings, or other College activities. A fully itemized claim, including receipts, bills, statements, etc., shall be submitted to the College with the reimbursement request, using the College's current expense report form.

Non-Reimbursable Expenses

The following are NOT reimbursable expenses:

- Normal commuting miles from home to campus during a work week.
- Traffic fines.
- Parking tickets.
- Fuel expenses, as those are included in the mileage reimbursement. However, if the traveler is in a College-owned car and the fleet gas credit card is not accepted and must pay from personal resources, the fuel expense will be reimbursed.

Timeline

The following timeline and process is to be adhered to:

- Approval for the travel or miscellaneous expense must be secured prior to the event. However, travel that is part of a **normal** job duty (e.g., travel from the campus to an off-site location) does not require prior approval for mileage reimbursement.
- Supervisors are responsible for reviewing and approving travel requests and travel and/or mileage reimbursements.
- The traveler is responsible for submitting the travel reimbursement papers to his/her supervisor within thirty (30) days for payment. Based on the Internal Revenue Service (IRS) rules, if an employee submits travel expenses sixty (60) days or more after the travel occurs, the reimbursement becomes taxable income to the employee and is subject to federal, state, and Medicare tax.

Revising this Procedure

This Administrative Procedure supersedes any prior WNCC policy, procedure, guideline, or handbook on this subject matter.

WNCC reserves the right to revise this procedure, as necessary, and for the changes to become effective immediately.

Original Adoption Date: January 15, 2020

Revision Date:

Sponsoring Division: Administrative Services