



## Reimbursement Procedure

Persons claiming reimbursement should review and follow travel procedures as outlined in Administrative Rule D019.

**General:** The College expects board members and staff to be prudent in incurring travel-related costs. Coach airfare and special rates should be selected over 1st-class accommodations. For extended travel, auto mileage reimbursement will not exceed coach airfare. Reimbursement up to substantiated costs or to published maximums which are reasonable or within IRS rates are not subject to W-2 reporting.

**Travel Advances:** Advances are allowed as governed by current IRS guidelines. Receipts for lodging and all miscellaneous costs must be submitted to substantiate expenditures. Amounts advanced that are in excess of substantiated expenses must be returned to the College. Receipts and excess advances must be submitted to the Accounting Services Office within 10 calendar days of the individual's return to the College. Failure to do so will result in the advance being reported as income subject to withholding and payment of employment taxes, reported on the employee's W-2, and deducted from the employee's next monthly check.

**Approvals:** Travel reimbursement request payments require both employee and supervisor of record or designee approval.

### Documentation:

**Transportation-**A copy of the airline ticket and/or any receipts for ground transportation;

**Lodging-**Itemized receipts are required. Copies of canceled checks and credit card receipts are acceptable with itemized listing. For hotel costs, report only room price and any taxes; other hotel items should be segregated and accounted for in the appropriate places on the Voucher;

**Miscellaneous-**Receipts for items over \$5 for all allowable expenses during authorized travel. Original receipts are preferred. Copies of canceled checks and credit card receipts are acceptable with itemized listing. Expenses not properly documented will not be reimbursed.

## Instructions for Completing the Travel Voucher

The Voucher should be used for all College-related travel.

**Type:** Indicate as Staff, Student or Other (Explain).

**Month:** Specify the period covered by the travel (monthly submissions preferred).

**Accounting Information:** Specify account number to be charged; indicate either business or staff development travel. (Use separate voucher for each category.)

**Date:** Specify all dates claimed; use ONE line for each date.

**Purpose:** State purpose in detail, listing the city, state, type of meeting or conference.

**To/From:** List the city/state.

**Miles:** Use odometer reading; if unavailable, use an Oregon mileage chart. (See Accounting Services procedures manual.)

**Mileage:** Compute number of miles driven at the mileage rate. (See front of Travel Voucher.) When leaving from home, the college reimburses for the shorter of the work or home distance to a meeting.,

**Receipts:** Airfare, taxi/bus, car rental, parking, lodging and other miscellaneous expenses must be documented with an itemized receipt for all expenses of \$5.00 or more. All small receipts should be taped to a larger piece of paper.

**Meals and Incidental Expenses (M&IE):** M&IE are reimbursable at a per diem rate by travel location. For a complete listing of per diem rates by city refer to IRS Publication 1542 at <http://www.gsa.gov/mie>. Select Per Diem Rates under Travel Resources. View the per diem rate for your primary destination to determine which meal rates apply.

M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	7	8	9	10	11	12
Lunch	11	12	13	15	16	18
Dinner	23	26	29	31	34	36
Incidentals	5	5	5	5	5	5

**Total:** Total all columns across and down on front of Travel Voucher. Deduct any advance. Fill in total.

**Claimant Information:** Name, identification number, address and phone extension. Claimant signature and approval signature are required.

**Payment:** Vouchers will be processed within 7-10 days.

Questions? Call ext. 4302