

Bryn Mawr College

Payment/Reimbursement Guidelines

Contents

Overview	1
Faculty, Staff or Student Reimbursement.....	1
Guests of the College	1
Payments to Outside Vendors	1
Appropriate Business Expense.....	2
Supporting Documentation Required.....	2
Employee Travel Advances	3

Overview

The purpose of this document is to provide guidance on how to be reimbursed for expenses incurred while on College business, pay and/or reimburse a guest of the College or pay an invoice from an outside vendor. A more detailed description can be found in the College's Expense and Reimbursement policy located on the Finance and Administration [Purchases and Payments](#) webpage.

Faculty, Staff or Student Reimbursement

In order to be reimbursed for any expense incurred while on College business one must complete the *Payment Request (Non E-Market)* Form found on the Finance and Administration website. All expenses must be in support of the College's mission and approved by the appropriate Department or Division Head. Detailed original (whenever possible) receipts and proof of payment must be included for reimbursement to be considered along with a detailed explanation of the purpose for the expense.

Guests of the College

Guests of the College (i.e. speakers, performers, etc.) can often be reimbursed for travel and incidentals or paid a modest stipend (Honorarium). There are many tax laws and regulations surrounding these types of payments, particularly with foreign guests. Please work with the Provost's Office (for faculty) or Human Resources (all others) prior to engaging someone to come to Campus. Once the visit and payment/reimbursement has been authorized the requesting department will need to complete the *Payment Request (Non E-Market)* Form found on the Finance and Administration website. Foreign visitors may also be asked to complete information in the College's Glacier system in support of their visit. All expenses must be in support of the College's mission and approved by the appropriate Department or Division Head. Detailed original (whenever possible) receipts and proof of payment must be included for reimbursement to be considered along with a detailed explanation of the purpose for the expense.

Payments to Outside Vendors

In nearly all instances payment requests from outside vendors are received via an invoice and are processed through the College's E-Market system. Instructions can be found on the Finance and Administration website under Purchases and Payments/Invoice Payments. Occasionally, a foreign vendor will require payment be made in their currency. In these circumstances, please complete the *Payment Request (Non E-Market)* Form found on the Finance and Administration website.

Bryn Mawr College

Payment/Reimbursement Guidelines

Appropriate Business Expense

In order to be considered a tax free business expense the basic rule is that the expense must be both ordinary and necessary and be directly connected with or related to your job duties. The term ordinary refers to an expense connected to a common and accepted practice for your department. The term necessary refers to an expense that is appropriate and helpful in developing or maintaining your department or program activities.

Job roles and responsibilities play a significant impact in what is considered a reasonable business expense. Roles and responsibilities for one person may be very different for another depending on the individual's job responsibilities with the College.

There is a reasonable expectation to entertain College guests differently than the entertainment of only College employees while conducting College business. Every effort should be made to not regularly schedule departmental meetings over meal hours. In the rare event this is not possible the costs should be modest.

The following expenditures are examples of items or activities not considered a reasonable business expense:

- Purchase of items for personal use
- Birthday cakes/parties, showers etc.
- Weekly or monthly departmental breakfasts, lunches, or dinners
- Gifts & gift cards – these are considered taxable income to the recipient
- Purchase of restricted commodities
- Cash Advances or ATM transactions

Supporting Documentation Required

For any College expense activity; whether it is a request for reimbursement, a foreign currency wire request, a purchase via the College's E-Market system, a charge to your College credit card or reporting back on a travel advance; proper documentation and approval is required.

Under no circumstances is an employee allowed to approve his or her own expense report, reimbursement request, purchase requisition or invoice entry. Generally, these requests are to be approved by the department head responsible for the budget being charged.

The following documentation is required for all types of expense reporting or reimbursement requests:

- Detailed original receipt or invoice showing total cost and proof of payment, when applicable
- Description of purchase and business purpose, if not perfectly clear based on the detailed receipt/invoice
- List of meal attendees or for larger groups, the number and type of meal attendees
- For per diem Meal & Incidental travel, a copy of the daily rate
- For mileage, a copy of MapQuest driving directions
- Documentation must be translated to English, if necessary (this may be done by the employee)
- If receipts are in a foreign currency, please indicate the currency

Failure to provide proper documentation could result in a reimbursement being rejected, denied or the expense to be considered taxable income to the employee. If the expense is considered taxable income to the employee it will be added to the employees' payroll record as supplemental income and taxed accordingly.

Bryn Mawr College

Payment/Reimbursement Guidelines

Employee Travel Advances

On rare occasions the College will allow an employee to be paid a travel advance. Please complete the *Payment Request (Non E-Market)* Form found on the Finance and Administration website. After travel is completed, please complete a new *Payment Request (Non E-Market)* Form to report back on your trip whether you are returning unspent funds, requesting additional reimbursement or providing the detail of how the initial funds were used. The College reserves the right to refuse travel advance requests for employees who have an outstanding advance or have not submitted prior reports on a timely basis.