

REIMBURSEMENTS UNIVERSITY OF ARIZONA



Who can be reimbursed?

- ▶ Employees
- ▶ Students
- ▶ Employee/Student Recruits
- ▶ Visiting Guests (colloquium speakers, collaborators)
 - ▶ All visitors must provide appropriate identification



Documents

Employee reimbursements are processed through Accounts Payable and will be directly deposited into the employee's 'primary' bank account associated with UAccess.

Document needed to process the reimbursement include:

- ▶ **Original, itemized receipts that show payment** - faxes and scans are not acceptable. If your receipt is delivered online, you may forward that receipt to your contact in the Business Office. Many restaurants provide an itemized receipt and a separate credit card slip showing payment. You need to provide both to be reimbursed.
- ▶ A fully completed **Expense Reimbursement Request Form** available at:
http://uabis.arizona.edu/eForms/Forms/iEMPLOYEE_REIMBURSEMENT_REQUEST.pdf
Sample form to follow.
- ▶ If this is for a UA event such as colloquium, club meeting, UA Book Fair or a business meeting, please include an **email, flyer or invitation about the event and a list of attendees**, if applicable.

Unallowable Expenditures:

- ▶ **Unallowable Expenditures:** Some examples of unallowable expenditures, which are not payable from any University funds, are:
 - ▶ Expenditures for employee social or recreational functions - where no business is conducted nor business objectives are present (for example, non-approved individual retirement farewells or employee recognition programs, picnics, or memorial services; Christmas or other holiday related parties and employee functions).
 - ▶ Gifts of any type for personal life events or for holidays (for example, for condolence, congratulations, birthdays).
 - ▶ Dues for membership in community service organizations (for example, Kiwanis, Rotary).
 - ▶ Charitable contributions or donations.
 - ▶ University parking fees and permits for faculty, staff or administrators personal use.
 - ▶ Fines and penalties (for example, parking fines and returned check charges).
 - ▶ Personal expenses (for example, passports and related expenses, personal phone calls, personal use of photocopy machines, supplies for home or personal use, such as, briefcases).
 - ▶ Alcohol.

**When in doubt, ask the Business Office!
Better to be safe than sorry.**

Special Notes on Tipping

- ▶ The UA will only reimburse a maximum of a 20% tip of a total bill.
- ▶ If dining with a large party (differs by restaurant), please check to see the gratuity has already been calculated in the bottom line



Time Limitations

- ▶ Reimbursement requests submitted within 90 days will be considered qualified and nontaxable under the accountable plan.
- ▶ Reimbursement requests submitted after the 90th day will generally be nonqualified, and taxable to the payee. Nonqualified reimbursements are processed through payroll to collect the appropriate taxes and remitted to the IRS.
- ▶ **Get your receipts in as soon as possible!**

Student Reimbursement

- ▶ Active UA students can be reimbursed for UA business expenses as well. The process is the same as it is for employees but the student will be reimbursed with a check mailed to the address on file in UAccess Student.



Non-Employee Reimbursement

- ▶ Reimbursing non-employee's such as guest speakers, employee recruitment candidates, Masters or Ph. D. candidates, requires the business department to set these individuals up as vendors.
- ▶ Information is collected from individuals to set them up for reimbursement and varies for each person depending on citizenship and visa category.
- ▶ In most situations, arrangements such as lodgings and airfare, can be made through the Business Office in advance for visitors. Contact the Business Office for information.

Reimbursing Foreign Visitors

- ▶ **NOTE: Individuals cannot pay foreign visitors with personal funds and then request reimbursement from the University.** The University will not reimburse anyone who pays a foreign visitor with his/her own funds. All requests for payments to foreign visitors must be submitted in accordance USCIS Policy and paid directly by the University to the foreign visitor or an appropriate third party vendor.
- ▶ If you are hosting a visiting foreigner, please consult with the business office prior to their arrival. It is critical to determine if the visa classification of the visitor allows for payment of any kind.
- ▶ Foreign candidates for faculty, staff and graduate or Ph.D. programs are the exception. They do not have to present identification if they have applied for a posted position with the University.

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▶ Links:

- ▶ <http://policy.fso.arizona.edu/fsm/900/916>
- ▶ <http://policy.fso.arizona.edu/fsm/900/916/1>



Thank you!

- ▶ As always, if you have any questions regarding the reimbursement process, please contact the Business Office.