Academic Year 2019-20 v1.0

Mount Holyoke College

Expense and Reimbursement Guidelines

Expense Reimbursement Guidelines

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# Expense Reimbursement Guidelines

## Introduction

Employees at Mount Holyoke College have a responsibility to use resources wisely and carefully in furtherance of the College’s educational mission. The College is also subject to the scrutiny and requirements of outside entities including auditors, the IRS, federal and state government, private foundations and granting agencies. According to IRS regulation, reimbursable travel and entertainment expenditures must be “ordinary, necessary and reasonable,” must be fully documented and must have a legitimate business purpose.

The Expense Reimbursement Guidelines (Guidelines) establish standards and procedures regarding the reimbursement of reasonable business travel and entertainment costs in compliance with College policy and applicable Federal regulations.

The Guidelines are designed to ensure consistency and fair treatment for all members of the Mount Holyoke College community whose approved business travel or approved business entertainment will be reimbursed or paid for by the College. This policy also applies to visitors (e.g. speakers and candidates) whose travel is at the College’s expense.

This policy is intended to:

* Clarify the responsibility for controlling and reporting travel and entertainment costs
* Document reimbursable versus non-reimbursable expenditures
* Identify required documentation

This policy is not intended to cover every situation. Written documentation for exceptions, including signed approval by the applicable senior staff member, must be forwarded to the Comptroller’s Office (Accounts Payable). Certain gifts, grants or individual departments may have stricter policies or procedures than are contained within this policy. Those stricter policies will supersede those contained within these Guidelines. Please see your department supervisor for any additional guidelines or procedures.

Enforcement of the Guidelines ultimately rests with the Comptroller with the oversight of the Vice President for Finance and Administration. Implementation questions should be directed to the Accounting Manager-Disbursements and Grant Accounting.

## Travel and Entertainment Policy Statement

This policy statement describes the procedures under which Mount Holyoke College reimburses staff members for expenses incurred for official travel and entertainment.

Faculty travel and entertainment, when associated with recruitment, scholarly and professional conferences, visiting committees, guest lecturers and other activities directly connected to the academic program operate under guidelines similar in spirit, annual updates on procedure issued by the Dean of Faculty. When faculty travel or entertainment on behalf of the College at the request of administrative departments (i.e., Admissions, Development, Alumnae Association), the following guidelines do apply.

* The College's policy of reimbursement follows the basic principle that individuals should neither gain nor lose personal funds as a result of official travel and entertainment. Each individual should be reimbursed for all necessary and reasonable expenses incurred in connection with the performance of approved College business.
* Expenditures should be planned so that costs will not exceed budgetary limitations. Individuals must not make commitments to travel or to incur other expenses without first assuring that the proposed expenses are authorized.
* Individuals who are authorized to approve requests for reimbursement must review all expense report forms to assure compliance and therefore should also familiarize themselves with these guidelines.

Travelers are advised to check with Accounts Payable for specific reimbursement requirements prior to making and booking travel arrangements. Travelers can also check with Purchasing in order to ensure the use of negotiated contracts for travel related services.

## Related Policies

### Purchasing Department Policies and Information

<https://www.mtholyoke.edu/purchasing>

### Spouse/Partner/Companion Travel

IRS regulations state that any reimbursement for companion travel is considered taxable income to the employee unless the companion travel is a) for a bona fide business purpose, b) benefits the College, and c) is documented. In rare circumstances, if authorized in advance by the president, the College will reimburse for travel, meals and expenses of the spouse/partner of an employee.

For a complete description, please visit the site: [Spouse/Partner Travel](https://www.mtholyoke.edu/financial/travel_reimb/spousepartnertravel).

### Personal Travel

If personal travel is taken before or after college-business travel involving airline costs, please provide documentation of what the airfare of the trip would have been for business only, for comparison and to calculate the difference. Employees are responsible for airline cost difference and any additional costs related to extended personal travel (extra lodging, auto rental, meals, etc.).

In addition, if traveling with family members and larger lodging accommodations and/or transportation needs are required, please provide estimates for comparison if booked for Mount Holyoke College employee only. Employee is responsible for the difference.

### Travel Advances

A [travel advance](https://www.mtholyoke.edu/financial/travel_reimb/advances) may be obtained from Accounts Payable to cover anticipated incidental expenses. A properly completed [Travel Advance Authorization Form](https://www.mtholyoke.edu/financial/forms) accompanied by documentation for the need for the advance should be submitted to Accounts Payable at least 10 days prior to departure. Included with your request should be an itemization of funds requested. Attaching brochures or other documentation that highlights the cost are always encouraged to help support your request.

An individual cannot have more than one travel advance outstanding at any one time. All travel advances must be reconciled by completing and submitting a [Travel & Entertainment Expense Report](https://www.mtholyoke.edu/financial/forms) within two weeks after the travel has been completed. Advances outstanding over 60 days will cause future reimbursements to be placed on hold until the advance is reconciled completely.

### Accounts Payable Check Disposition and Pick Up Policy

Checks issued by accounts payable are typically mailed directly to the vendor and are not available for pick-up.

For complete details, please visit: <https://www.mtholyoke.edu/financial/checkreturnpolicy>

### AMEX Corporate Card

For the convenience of travelers, the College has an agreement with American Express to provide an American Express Corporate Card ([Amex Card](https://www.mtholyoke.edu/financial/travel_reimb/amex)). This option is available to frequent travelers with the approval of their supervisor.

*The Amex Card is to be used only for travel and entertainment expenses incurred in connection with official College business and is not to be used for personal expenses of any kind.*

The traveler should charge every business travel expense to the card; i.e., airline tickets, hotels, car rentals, meals and other travel expenses in accordance with the travel and reimbursement guidelines.

American Express will send a bill directly to the individual cardholder for expenses charged to the card monthly. Payment is due upon receipt. The College will not reimburse late fees assessed as a result of late payment by the cardholder.

The cardholder should submit a [Travel & Entertainment Expense Report](https://www.mtholyoke.edu/financial/forms) form to [Financial Services](https://www.mtholyoke.edu/financial/forms) as soon as possible after the trip. Financial Services will promptly process the request and will issue payment to the traveler so the traveler receives reimbursement of expenses before the charge appears on the American Express bill. It is the responsibility of the cardholder to submit expense reports in a timely manner and to pay all charges made against the card when due.

The College and American Express reserve the right to cancel any corporate credit card in accordance with the delinquency provisions of the contract or for other credit card abuses. Individuals must immediately return the credit card to the Financial Services Office, 2 Skinner Hall, upon notice of cancellation.

Individuals who are issued an American Express Corporate Card are required to return the card to the Financial Services Office, Room 2 Skinner Hall, upon termination of employment.

For additional information, contact the [Financial Services](https://www.mtholyoke.edu/financial/forms) (ext. 2824).

### Travel Agencies

The College has designated travel agencies to provide travel services to individuals traveling on College business and have received a travel authorization number from the Accounts Payable staff.

These agencies will make arrangements for transportation, hotel reservations and/or vehicle rentals. All travel arrangements should be made well in advance. Air fare booked early can often be obtained at a much lower rate. They are also very knowledgeable of the lowest cost available hotel rooms and can make arrangements for shuttle services to/from the airport and/or hotels.

Arrangements made through travel agencies require submission of the properly completed Travel Forms.

To learn more about the preferred authorized travel agencies, please visit the [Financial Services](https://www.mtholyoke.edu/financial/travel_reimb/travelagencies) site for more information about ***Egencia*** and ***the Travel Collaborative***. In addition, the following agencies are still available for use:

* The Travel Collaborative (617) 497-8106 or bz@travelcoll.com
* Carlson/Accent Travel, Inc. (800) 237-0109 or (800) 866-0110
* South Hadley Travel, Inc. (413) 536-7747

### TA Number

Before making final reservations, the traveler or department representative making arrangements for visitors to campus, should complete a [Travel Advance Authorization](https://www.mtholyoke.edu/financial/forms) form to obtain a TA number which authorizes the travel agency to directly bill the College for the air fare or other transportation expenses. The agencies have been instructed to bill the College for pre-approved expenses only.

*If the charge is to be billed to an American Express corporate card, purchasing card, personal credit card or when using Egencia to book travel arrangements, a TA number is not necessary.*

### Tax Exemption

Mount Holyoke College is a 501(c)(3) tax exempt organization and is exempt from all sales tax in the state of Massachusetts. This exemption applies to retail purchases only. Because of this, reimbursements submitted for retail purchases while in the state of Massachusetts, should not include taxes as you will not be reimbursed.

For further details, including updates on additional state sales tax exemptions, and a copy of the tax exempt form, please contact the [Purchasing Department](https://www.mtholyoke.edu/purchasing) (ext. 2041).

As a specific example, book purchases via Amazon, use the above purchasing link to receive tax exemption for the purchase. Also, purchases at Odyssey are tax exempt. At checkout, mention that you are purchasing for Mount Holyoke College purposes.

### Paying International Visitors

Guidelines for paying short-term international visitors brought to campus are available through the link:

<https://www.mtholyoke.edu/financial/nonimmigration-guidelines>

When thinking about reimbursing international visitors, please build in 6-8 weeks of time for the reimbursement cycle to ensure all departments have the appropriate time required for processing these usually complex transactions.

### Grants

If reimbursement is requested from grant funds, additional restrictions and limitations may apply as stipulated by the grant. In such cases, refer to the terms and conditions of the grant. For details concerning allowable, allocable and reasonable costs, please visit the [Research Support website](https://www.mtholyoke.edu/deanoffaculty/current_faculty/grants).

*Federal regulations prohibit reimbursement for the purchase of alcoholic beverages with federal funds.*

### Insurance

Please be mindful that travel insurance has many forms of coverage and limitations. Trip cancellation insurance coverage has limitations and the actual coverage is defined in the Letter of Confirmation and Certificate of Insurance/Policy. It may not cover what you would expect. For travel insurance when traveling abroad, please review the [Compliance and Risk Management website](https://www.fivecolleges.edu/riskmgmt/intltravel/faculty_intl) regarding the travel insurance. As a reminder, trip cancellation insurance is a non-reimbursable expense.

The College maintains comprehensive, collision and liability insurance on all vehicles rented or leased for official business. The loss damage coverage (LDW) and/or personal accident (PAI) or additional liability insurance (ALI) should be *declined* when renting a vehicle in the United States or Canada.

When traveling abroad, except Canada, faculty and staff should purchase insurance from the rental car company directly in the maximum amounts offered for both liability and physical damage. It is preferable to enter "Mount Holyoke College" as well as the traveler's signature on the rental agreement.

### Accident

Should an employee be involved in an accident while traveling on College business refer to the [Five College Compliance and Risk Management website](https://www.fivecolleges.edu/riskmgmt/policies/accidents) for information on what to do at the scene and afterwards. If a rented vehicle is involved in an accident, the employee must notify the [Five College Compliance and Risk Management Office](https://www.fivecolleges.edu/riskmgmt/policies/accidents) within 24 hours in addition to notifying the car rental agency.

In addition information regarding deductibles is covered by the [staff handbook](https://www.mtholyoke.edu/hr/handbook/personal_car).

## Non-Reimbursable Expenses

The following are examples of non-reimbursable expenses and should be considered a partial listing. The Comptroller reserves the right to review expenses for applicability.

*The College does not provide reimbursement for personal expenses incurred while on official College business.*

* [Cell phones](https://www.mtholyoke.edu/financial/travel_reimb/cellphone)
* Costs incurred by failure to cancel reservations
* Unclaimed refunds
* Fines
* Late Fees
* Lost or stolen tickets, cash or property
* Air travel insurance premiums
* Collision damage waivers
* Personal accident insurance premiums
* Commuting between an individual's home and place of work
* Repairs for personal car
* Parking or traffic violation fines
* Expenses not related to or necessary for official travel
* Personal or family travel expenses that increase the cost of a travel event for the College, i.e. upgrading lodging, rental cars, flights, incidentals such as newspapers, shoeshines, haircuts, babysitting, toiletries, pharmaceuticals, etc.
* Expenses that may cause an increase in costs such as checked luggage fees, car rentals, etc. when family members travel with the College employee
* Personal entertainment expenses (e.g., in-room movie charges)
* Bank charges for accessing personal funds
* Corporate charge card delinquency assessments
* Airline club membership fees
* Laundry or valet service for travel of fewer than five days
* Dues or initiation fees for health or social clubs
* Gym and recreational fees, including massages, saunas and tanning services
* Business use of personal residence
* Personal services (housekeeper, driver, chef, etc.)
* [Regalia](https://www.mtholyoke.edu/purchasing/regalia)

## Reimbursable Expenses

The College will pay for business travel and entertainment expenses that are reasonable and have been incurred for the following categories, explained further in the sections that follow:

* [Conference Fees](#_Conferences)
* [Travel / Transportation](#_Travel)
* [Lodging](#_Lodging)
* [Meals](#_Meals,_Alcohol_&)
* [Business Entertainment](#_Business_Entertainment) – this is a broad category title, please refer to the section for details
* Other Reimbursable Expenses
  + Valet parking at hotels
  + Expenses for laundry, dry cleaning, and valet service for College trips over 5 days

*Itemized receipts and business purpose explanations must be provided for any and all expenses submitted over $25.00*

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If, for other than College business, a traveler takes an indirect route or interrupts travel by a direct route, reimbursement for transportation costs will be the lesser of the actual charge or the charge that would have been incurred by traveling the direct route.

All expenses should be properly authorized, appropriately documented and include an explanation of the business purpose of the expense. For specifics, refer to the sections that follow.

## Conference Fees

Paying for a conference can be done in several ways. You could pay for your conference in advance through a [Check Request](https://www.mtholyoke.edu/financial/forms) Form, use the Purchasing (“P”) Card, or a personal credit card.

Should you choose to pay for the conference in advance, the individual is responsible for obtaining a refund in the event of a cancellation, reimbursing the College accordingly.

###### Documentation – Conference Fees

Original receipts or proof of payment must accompany a requisition for reimbursement for a conference registration, when resolving a Check Request or Travel Advance. In addition, documents that detail the conference are required.

## Travel /Transportation

There are various forms of travel: air, train, auto - rented and services, etc.

### Ground Transportation

#### Personal Automobiles

Personal vehicle travel will be reimbursed at the stated IRS rate in effect at the time of travel. The mileage rate is intended to cover the costs of operating a car for business purposes including standard maintenance, repairs, taxes, gas, insurance and registration fees.

* Current rates may be found at: <https://www.irs.gov/tax-professionals/standard-mileage-rates>
* Reimbursement should not exceed the cost of commercial transportation, where available.
* For two or more persons traveling together in the same vehicle, only one person will be reimbursed for mileage.
* Reimbursement cannot be submitted when using College owned fleet vehicles.

Information on how the College’s auto insurance coverage interfaces with an employee’s own auto insurance policy is available at: <https://www.fivecolleges.edu/riskmgmt/policies/auto>.

###### Documentation – Personal Automobile Use

Travel mileage should be documented by providing a description of the starting and ending locations.

You can provide the actual odometer readings, or use an online mileage calculator such as Google Maps.

Indicate on the receipt the starting and ending point for the trip and a brief description of the purpose of the trip.

#### Rental Cars

Automobile rentals should be limited to situations where other means of transportation are not practical, economical or available.

When renting a car for College travel, you should:

1. Choose the most economical price bracket offered by the rental agency
2. Reserve the vehicle in both the names of the College and the individual
3. Sign the rental agreement in both the names of the College and the individual
4. Decline the liability insurance and collision insurance provided by the rental agency for vehicles rented/driven in the United States or Canada.

*For any non-US rentals or Canadian rentals, you must take the applicable comprehensive and collision insurance provided by the rental company.*

The College has discount agreements automobile rental agencies. Detailed information can be found at <https://www.mtholyoke.edu/purchasing/car-rentals>.

The College does not reimburse the cost to add an additional driver to the car rental unless the other driver is also traveling on College business.

###### Documentation – Rental Cars

Reimbursable costs include the daily rental fee, gasoline charges, parking and tolls. Original itemized receipts are required.

Indicate on the receipt the starting and ending point for the trip and a brief description of the purpose of the trip.

#### Bus, Train, Taxi, Rideshare, Limousine Service, Other

Travelers that use ground transportation should seek the most economical and reasonable alternative available.

* Limousine service to and from airports should only be used when other means of transportation are not practical or available.
* Airport shuttle buses are permitted.

###### Documentation – Bus, Train, Taxi, Rideshare, Limousine Service, Other

A receipt should be provided to document these expenses.

Indicate on the receipt the starting and ending point for the trip and a brief description of the purpose of the trip.

### Travel by Air

#### Frequent Flyer Miles

The employee may retain frequent flier miles; however, an employee should always travel on the least expensive airline; not the airline with which they have a frequent flier account. If an employee uses frequent flier miles, personal credit vouchers, etc. to pay for business travel, they cannot be reimbursed for it.

#### Baggage Fees

The rules surrounding baggage fees are evolving. On one airline there may be no fees, on another airline all bags checked are charged a fee. In addition, how much your luggage weighs needs to be taken into consideration. Luggage weight (and count) is monitored closely by many if not all airlines. Besides knowing what you can and cannot bring on an airline, you must now navigate the airline site to determine what it will cost. Don’t be surprised when you arrive at the airport, take the time to check out the airline site in advance of your trip.

* If you incur baggage fees, reimbursement for the first checked bag, meeting airline weight requirements is allowed.

#### Domestic Air Travel

A traveler’s actual cost for commercial air travel expense is reimbursable. Travelers are expected to take the least costly fare offered that realistically meets scheduling needs. The College does *not* permit travel by first class or business class.

The airline industry in recent years has had a rapidly evolving fare structure that may include charges for seat assignment, seat upgrades, Wi-Fi, early boarding fee and other miscellaneous expenses. The College’s goal is to allow our travelers to travel efficiently and comfortably. This policy cannot outline all of the scenarios regarding airfare travel fees.

* Seat assignment fees are a covered expense.
* Seat upgrade fees are *not* a covered business expense.
* The cost of domestic air travel insurance is *not* a reimbursable expense except in very limited circumstances with advance approval of the division Vice President.

#### International Air Travel

As with all travel, there should be a legitimate business purpose in order for a trip to be reimbursed by College funds. This issue is more salient for international travel, because it is often more expensive and therefore a cost benefit analysis should be completed for each international trip.

Individuals traveling to Asia Pacific, Africa or the Middle East on Admission, Advancement or Alumnae Association business, travelers may be reimbursed for business class with the **advance** approval of a Senior Officer and the President. The incremental cost of an upgrade should be weighed against the cost and ability to extend a trip to accommodate a day of rest and transition. Any increased costs associated with an upgrade to business class are to be absorbed into existing departmental travel budgets.

Please review the [Compliance and Risk Management website](https://www.fivecolleges.edu/riskmgmt/intltravel/faculty_intl) regarding travel abroad.

###### Documentation - Air Travel

The receipt must show the travelers name, destination details, fare class, purchase date, price of the fare paid and the method of payment.

If booking a bundled travel package (via Expedia, Travelocity, etc.), please document individual charges (lodging, air travel, etc.). On occasion the individual charges will be spelled out on your credit card information. At other times you may have to contact the agency directly for a detailed receipt.

The traveler is expected to document and provide explanations for additional airline fees. If you don’t know if a fee is covered, prior to booking the expense, please ask Accounts Payable if it has customarily been a covered expense and what documentation may be needed for reimbursement.

## Lodging

Travelers on a College trip are expected to use good judgment in securing hotel/motel accommodations which are most economical from both a rate and location standpoint. Overnight accommodations at a hotel should normally be at the minimum single rate. Many hotels (e.g. Sheraton) offer discounts to College personnel, and travelers should ask for corporate or educational discounts at all hotels and motels.

For more information on lodging discounts, please visit the [Purchasing](https://www.mtholyoke.edu/purchasing/travel) website Hotel rates section. There you will find details about hotel rates here at the College, locally, national hotel chains, Airbnb’s and VRBO (Home Away).

Staying with family or friends is allowed and encouraged. A small token of appreciation for your host, e.g. gift or meal up to $100, is permitted with an itemized receipt.

###### Documentation - Lodging

Itemized lodging receipts are required for reimbursement, documentation should indicate the payment method and amount paid.

## Meals, Alcohol, Tips & Gratuities

Mount Holyoke College will reimburse a traveler for allowable meal and incidental expenses incurred during college-related travel.

The College will generally reimburse travelers for three meals a day. On the days of travel to or from the destination, the individual's departure and return times will determine whether a meal was incurred during the period of travel and is therefore reimbursable.

Meal reimbursement for same day travel is allowed only for meals purchased out-of-town.

Mount Holyoke does not reimburse for outside meals when they are provided as part of a conference or cost of lodging.

The college provides two distinct methods for reimbursement. During a trip, *only one method* can be used.

* meal and incidentals *per diem* during travel
* *actual* cost, for travel or local meals

If using the per diem rate for ease of reimbursement processing, please refer to the section describing [per diems](#_Meals_While_Traveling) for limits and additional details.

When you have special dietary needs, and meals are provided as part of conference fees, it is the responsibility of the Mount Holyoke College employee to communicate those needs to conference personnel in a timely manner so they can accommodate appropriately.

#### Meals While Traveling – Per Diem

Receipts and detailed documentation are not required when requesting reimbursement of meals and incidentals using the per-diem option. The following apply using the meal and incidentals per diem method of reimbursement.

* Domestic travel reimbursement rate for meals and incidentals is $45.00 per day
* International travel reimbursement for meals and incidentals is $55.00 per day

Per-diem rates should be reduced in the following manner: if some of the meals are provided by another source (i.e. free breakfast provided by the hotel, conference provided meal) or traveling a partial day.

* Breakfast 20%
  + Domestic $9, international $11
* Lunch 20%
  + Domestic $9, international $11
* Dinner 50%
  + Domestic $22.50, international $27.50

#### Meals While Traveling – Actual Costs

In most cases, when submitting receipts for actual costs, *the total meal and incidental expense for the day* should *not* exceed:

* Domestic travel $75 per day
* International travel $100 per day

###### Documentation – Meals – Actual Costs

Itemized receipts indicating all food and beverages purchased over $25.00 are required

In cases of reimbursement requests for business meals for others (e.g. additional guests) reimbursement will be made on the actual cost basis. Documentation (noted on receipt) must include the name(s) of those at the meal and the business purpose of the meal.

#### Alcoholic Beverages

One alcoholic beverage per individual during a meal is a reimbursable expense.

One bottle of wine, not exceeding $50, may replace the individual drinks of four or more people.

Drinks that are not associated with a meal, or drinks taken at a bar are not reimbursable.

*Federal regulations prohibit reimbursement for the purchase of alcoholic beverages with federal funds.*

#### Tips and Gratuities

The College will not reimburse for gratuities that are greater than the accepted standards.

Currently, the domestic standard is 15-20% of the total bill; international standards may vary.

Recommended amounts by category are listed below.

* Foreign countries  
  tipping is not common and in some countries is considered rude, please research prior to traveling
* Sit-down restaurants – a *pre-tax* tip of 15% to 20%
* Delivery – a pre-tax tip of 10%
* Takeout where someone in your party picks up the meal – no tip recommended
* Hotels housekeeping between $2-$5 per night
* Bed and Breakfast  
  many have a no tipping policy but if allowable use the standard hotel housekeeping rate.
* Courtesy Shuttle Driver - $1-$2 per person
* Limousine or taxi Driver – 10% to 15% of total fare
* Lyft, Uber and other similar forms of ride share should be tipped at 10% to 15% of the total fare
* Baggage Handling or storage – between $1 - $2 per bag

## [Business Entertainment](https://www.mtholyoke.edu/financial/travel_reimb/entertainment)

#### Meals and Alcohol – Local

IRS regulations do not allow for the reimbursement of meal charges incurred by employees who are not traveling away from home (i.e., their travel does not require an overnight stay) unless the criteria below are met and there is a clear benefit to the College.

Since the primary purpose of such meetings is to conduct business that would otherwise be done at the office, *there is no reimbursement for alcoholic beverages*. Similarly, alcoholic beverages as part of a departmental meeting are not reimbursable. Lunches with Mount Holyoke College colleagues are not reimbursable even if business is discussed in the course of the meal.

Business meals not associated with travel are reimbursable to the extent that they are events necessary to conduct college business. In cases where College employees meet over a meal when they are not traveling, the cost of the meal is considered a non-reimbursable personal expense unless:

1. the primary purpose of the meeting is to conduct business
2. there is a clear and compelling reason to meet outside the office over a meal

#### What is reimbursable

* Meals and one alcoholic drink per person per meal are reimbursable when the meeting is part of an approved College-sponsored seminar, event, workshop, conference, or meeting.
* Dinners should not exceed $40.00 per person, lunches should not exceed $20.00 per person.  
  This dollar limit includes the alcohol allowed with the meal.
* Meals provided as part of a local conference off campus, seminar, workshop, presentation or other similar group meeting involving employees when it extends through the usual mealtime(s). Such meals must be reasonable in relation to the nature and purpose of the event.
* One business meal to welcome a new employee to the College.
* Business meal(s) that involve prospective faculty, prospective employees or donors is considered business entertainment and is reimbursable.
* Business meal(s) that involve consultants, or other persons with whom the College does business, or meetings of organizations and groups.   
  One alcoholic beverage per person during such business meals is reimbursable.

###### Documentation – Business Entertainment

All entertainment expenses must be substantiated in detail.

Original itemized receipts must be submitted for expenses $25.00 or greater.

Information should include:

* Who was entertained
* Their College relationship
  + If all attendees are College employees, please list the reason to meet outside the offices over a meal
* Where the entertainment took place
* The business purpose of the event

#### Department Gathering/Holiday Gatherings (84260-0002)

One annual office or department function is a covered expense. A nominal amount, $15 total per person, may be covered by a department budget. Gatherings that fall under this guideline include holiday gatherings, end of the semester and/or end of the year functions.

#### Department and Classroom Food, Drinks and Snacks

Coffee and tea supplies are a reimbursable expense for a department. Coffee and tea can be purchased through WB Mason, or the current office supply vendor of record. To see the complete list, please visit [Preferred Supplier List and Discounts](https://www.mtholyoke.edu/purchasing/preferred-supplier-list-and-discounts).

Faculty are permitted to purchase snacks/food for students. The maximum allowable expenditure per semester is $35.

Department Candy and snacks purchased for the office are a personal expense and are not reimbursable.

#### Farewell Gatherings (84260-0001)

There are many ways in which members of the College community may wish to acknowledge the departure of a co-worker. In some cases there is also an institutional value in doing so. In those cases, the use of College funds to support the event is appropriate. In general there are two kinds of events for which College funds are appropriately used.

* The first is when the individual leaving has had a wide influence on the College and the farewell thus becomes a College event. Each division head is responsible for determining which farewell parties within the division fall into this category and for supporting them from his/her budget.
* The second recognizes that there is also institutional value in providing opportunities for co-workers to say good-bye to colleagues whose contributions have been more localized. The objective is to provide this opportunity for as many co-workers as would wish to participate. The following guidelines apply to such events: the individual is leaving the College after a significant period of service (5 or more years generally); the gathering is generally available to interested co-workers and the amount of College funds used is reasonable (up to $500.00).

## Other Expenditures

#### Gifts

College funds may **not** be used toward a gift for the individual, regardless of whether there is a College funded farewell or not. Only one farewell gathering per departing employee is a covered expense.

Farewell gifts for graduating senior students are **not** a covered expense.

Gifts for students are not a reimbursable expense except for student worker appreciation week. A nominal $15 per student worker is allowed.

#### Flowers and Recognition

Flowers and balloons purchased as decorations for College sponsored events are a reimbursable expense, as are flowers and other recognition items given to donors and potential donors as part of the cultivation process. Should you have questions whether your situation is applicable, please contact Financial Services.

Flowers, balloons and like items given to a co-worker or student worker for birthday, wedding, illness, bereavement or similar events are not reimbursable and should be financed by employee collections within a department or by the individual sending the flowers or balloons.

Flowers may be sent at departmental expense if a current or retired employee dies, but it is not feasible for the College to recognize the death of every employee's relatives with flowers.

If Human Resources is notified of an employee illness, or of a birth or death in an employee's family, they will send a card on behalf of the College.

#### Promotions and Awards

Annual awards given in recognition of service or performance to faculty and staff are not a reimbursable expense, with the exception of annual awards by the President’s Office, Dean of Faculty, Human Resources. Please contact Financial Services for additional details.

#### Service Performance Days

College funds should not be used to celebrate various service performance days (e.g., Administrative Assistants Day). The College recognizes its employees' contributions through such events as Winterfest, departmental picnics and employee recognition programs and awards.

#### Other

Other forms of recognition or appreciation, such as massage therapy, yoga, etc. are not reimbursable expenses, regardless of whether they are provided in the office, at a retreat or in another location.

# REIMBURSEMENT PROCEDURE

Travel and entertainment reimbursements must be submitted on a properly completed [Travel and Entertainment Expense Report](https://www.mtholyoke.edu/financial/forms). All other reimbursements of business expenses other than travel are submitted on a completed [Check Request Form](https://www.mtholyoke.edu/financial/forms).

All requests for reimbursement must be submitted to the Accounts Payable Office once all signoffs at the department and supervisory authority have been secured.

*We strongly encourage all requests to be submitted within one month [30 days] after the conclusion of the expense but no later than 90 days. This allows for processing time through the College’s system and allowance for additional information should a reimbursement need to be clarified prior to the IRS deeming it taxable income.*

If a request for reimbursement is denied in full or in part, an appeal may be made to the Accounting Manager-Disbursements & Grants or the Comptroller.

## Authorized Signers

All requests to reimburse an employee for one-self must be signed by the employee and approved by their "next-in-line" supervisor. Request forms will be returned if the appropriate signatures are not on the form. This allows a review of the expenditures to ensure they are in accordance with the College’s travel and reimbursement guidelines and that all supporting materials are attached.

For staff, the immediate supervisor approves the reimbursement request upon signing. If the supervisor is not available, the supervisor’s supervisor or department head should approve the request. This applies to all staff, including the senior officers of the College.

Administrative heads must have approval by a senior staff member.

Senior staff must submit their reimbursement requests to the Officer designated by the President.

For Faculty, the second signature is dependent upon the source of funding.

* Department funded expenses  
  the department chair
* Dean of Faculty (DOF) funded expenses, for example Conference Tarvel and Faculty Grants awarded by DOF  
  the designated DOF authorized signer
* Grant funded expenses  
  All requests paid for out of a grant must be signed off on by the principal investigator (PI).  
  A PI may sign a request for themselves when charged to a grant.

## Submission

Requests should arrive in the accounts payable office without discrepancies. In the event of discrepancies in a reimbursement request (e.g. absence of original itemized receipts, differences between receipts and requested amounts, etc.), it should be made clear why the discrepancy has occurred.

If a [Missing Receipt Affidavit](https://www.mtholyoke.edu/sites/default/files/financial/docs/MHC_AP_Missing_Receipt_Affidavit_Form.pdf) is needed, it should be completed and included with the form.

Any explanations should be clear and signed off by the supervisor of the person requesting the reimbursement.

Expenses incurred in foreign currency must be converted to US Dollars as of the date of travel. A convenient currency conversion tool is available at the following link: <https://www.oanda.com/currency/converter/>.

Should you already have a credit card statement with the currency stated in US Dollars, this can be submitted in place of the Oanda currency converter.

## Documentation

A [Check Request form](https://www.mtholyoke.edu/financial/forms) or [Travel and Entertainment Expense Report](https://www.mtholyoke.edu/financial/forms). must be accompanied by the following:

* Original documentation  
  e.g. invoice, original itemized receipt, e-ticket that includes payment information or e-mail receipt to support the expenditure.  
  Additional information such as a brochure, a flyer or an e-mail can be helpful in explaining the business nature of the expenditure.
* Business purpose explanation  
  to substantiate the expense and explain the business purpose

When a trip involves traveling for both Mount Holyoke and other purposes, it is assumed that the traveler will reasonably prorate the costs to Mount Holyoke and to the other activity. In the event that an original receipt is needed for another organization as well as for the College, a copy of the receipt with an explanation of the prorated charges is acceptable documentation.

For any questions regarding proper documentation, please contact Accounts Payable, (ext. 2901) prior to submitting the request.

Business meal expenses need to be substantiated in detail, for all expenses incurred. **All original itemized receipts for expenses $25.00 or over must be submitted.** The information should include the following.

* Who attended and their College relationship
  + If all attendees are College employees, please list the reason to meet outside the offices over a meal
* Date when the meal took place
* Where the meal took place (name of restaurant)
* The business purpose of the event

In some cases when traveling, a bill may be split by many in the dining party and a participant may not have a copy of the itemized bill. A statement on the receipt stating that the bill was split will meet the requirement.

If traveling internationally, complete a separate Travel and Entertainment form for each country. This will allow for ease of processing as we navigate the various currencies and what is due to you for a reimbursement.

### Missing Receipt Affidavit

Individuals must attempt to obtain a copy of the original receipt from the vendor for all expenses in excess of $25. Missing receipts should be infrequent and only occur after every attempt to provide an itemized receipt has been exhausted.

If you do not have a receipt for expenses over $25.00, please complete the [Missing Receipt Affidavit Form](https://www.mtholyoke.edu/purchasing/forms). Missing receipt affidavits must be signed by both the individual and authorized signer.