Travel, Meal & Entertainment Expense Reimbursements

Whitman College is considered to have an Accountable Plan per the IRS guidelines for business reimbursements. Under an Accountable Plan, in order for travel reimbursements to faculty, staff and students to be considered non-taxable income the following must be true:

* Expenses must have a business purpose
* Expenses must be substantiated (receipts)
* Unspent amounts must be returned
* The reconciliation must be completed with 30 days of returning from the trip.

The purpose of the Travel, Meal and Entertainment form (TME) is to gather information required by the IRS under this type of plan. You will need to complete the TME form and attach receipts and/or statements for all expenses being reimbursed.

TME forms are required for all reimbursement requests for all travel expenses, meals, food for meetings or parties including office food supplies such as coffee or entertainment expenses. Entertainment associated with travel and food or meal entertainment should not to be confused with entertaining things like movies, and music.

A TME is required to have both the Budget Officer and the Employee’s signatures.

Whitman College Travel Guidelines:

* Reimbursable expenses should be reasonable in the amount and directly related to official College business. If the employee is traveling on the behalf of another institution, that intuition should reimburse the travel expenses. Double reimbursement is, of course, prohibited.
* Under rare circumstances, first class travel air may be permitted. A budget officer must approve first class air travel prior to purchasing the ticket.
* Items that are not considered legitimate travel costs include in-flight movies, hotel movies, flight insurance, and traffic and parking tickets.
* If family members accompany an employee on a trip, the incremental additional cost of their travel should be paid directly by the employee.
* If an employee lodges with friends or relatives while on a College-related trip, the College will reimburse the cost of a restaurant meal in lieu of payment (and by way of saying thank you). Obviously the cost of such a meal should be less than the cost of lodging in the area. The employee should submit a memo of explanation.
* If more than one person is included on a single bill, the employee should indicate the number of persons. For example, a dinner costing $175 for one person is not reasonable, but $175 might very well be reasonable for five persons.
* The College will reimburse laundry costs on trips lasting more than one week.
* Reimbursement for an employee’s personal vehicle mileage is meant to cover all costs of operating the vehicle, except for parking fees and tolls.
* The best documentation of travel costs is an original receipt or invoice. If the receipt is lost, the employee should write a brief memo detailing the circumstances, the date and the amount. The memo should be given to the Controller for approval.

You can also refer to Whitman College’s travel policy for additional explanation of reimbursable expenses.

How to use the Travel, Meals and Entertainment form

To complete the form**:**

1. Tender: List Cash or Check (Cash available under $100 for employees & $200 for students)
2. Make sure you complete the receipts verified line. Include your department and your name or initials.
3. Include the budget year
4. Include correct WID/Vendor #
5. Include payment delivery instructions, without any special instructions, payment will be sent to address in Colleague.
6. List Location of travel/expenses
7. List dates of travel/expenses
8. List Business purpose of travel/expenses, be specific
9. List names of others if expenses are for more than the person being reimbursed
10. Employee must sign certification section
11. Budget Officer must sign all TME’s
12. Use object code ‘5720’ for all Foreign travel expenses
13. List the actual amount of the receipts; use a negative amount if reimbursement limits are met.
14. Include reason for negative amount in explanation section
15. Enter as a voucher in Colleague, write voucher number on TME form

Voucher entry in Colleague**:**

TME’s are entered into Colleague just as an invoice is entered. See [Voucher Entry instructions](Voucher%20Entry.docx) for detailed instructions on entering TME’s into Colleague.

Here are some helpful reminders about TME entry.

Paying a vendor**:**

1. When paying a vendor directly, use the vendor invoice number in the invoice field.
2. Enter a separate voucher for each invoice from vendor- do not clump together. i.e. *Marcus Whitman hotel.*
3. In Desc field- use our account number from the vendor- or some other description that will reference the invoice you are paying. i.e. *the folio number or name of traveler*.

Paying an Employee or Student**:**

1. Invoice Number field should begin with- ‘TME’
2. In Desc field- include where and when the expenses occurred. i.e. *Rmb- Japan-4/15-4/30* or *Rmb-airfare-SEA-4/15-30*.