

Travel & Reimbursement Policy Highlights

Definition of **Receipt**: [Click for details](#)

Minimum IRS Requirement(s):

- Date of transaction
- Name of merchant
- Transaction details (what was purchased)
- The amount of purchase
- The form of payment used (credit card, cash, check)
- Indication that the amount was paid
- Receipts without the above require a Missing Receipt Affidavit (MRA)

RECEIPT REQS

5 Ws: Documenting a Business Purpose:

- ✓ **Who** - The name of individual who incurred the expense.
- ✓ **What** - What the expense entailed.
- ✓ **When** - The date the travel, meal or entertainment occurred.
- ✓ **Where** - The location including city/state/country.
- ✓ **Why** - Topic discussed, business activity or agenda and how it relates to Harvard/fund charged.

All meals, entertainment and miscellaneous travel expenses:

- An employee's spouse or family travel or meal expenses are **not** reimbursable.
- Travel must be primarily business related - if a trip is partly personal, the traveler can be reimbursed only for the business-related travel expenses. [Guidance for Combined Business and Personal Travel](#)
- Rowland **does not** support undergraduate travel except registration for local conferences e.g. MRS.
- All business meals: if a RF hosts others at a business meal, the RF must document each attendee's name, their connection to Harvard and the business conducted during the meal.
 - Alcohol purchases at meals should be kept to a minimum
 - Tips should not exceed 20% of the bill
 - [FAS Travel Policy Addendum](#)
 - [Meals, Entertainment & Miscellaneous Expenses While Traveling](#)

Meal Policy – You are asked to exercise fiscal responsibility when choosing restaurants and avoid high-end establishments “unless appropriate i.e. conducting business with a major donor or foreign dignitary.”

Tax-Exempt Certificates: (exempt from meal tax, sales tax, and maybe room tax)

[ST-2 Form \(MA Certificate of sales tax exemption\)](#)

[ST-5 \(MA sales tax exempt purchaser certificate\)](#)

[Sales Tax Exempt Certificate \(for states other than MA\)](#)

Timeliness of Reimbursement Request & Corporate Card - Report in Concur:

If UFS Receives receipt report in:	Result as per IRS rules:
0-90 Days after transaction date	Reimbursement without tax implications to reimbursee.
0-90 Days after transaction date	Corporate Card should be paid by statement due date, late fees are RF's responsibility.
91-182 days after transaction date	Reimbursement will be treated as income to the employee and must be processed via Payroll.
183+ days after transaction date	Expenses will NOT be reimbursed with University funds.

I have read and agree to comply with the above Travel and Reimbursement Policies:
