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)

**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.

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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

**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)

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

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

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