

University of Wisconsin – Whitewater

Expense Reimbursement Policy Exception Request

University Policy

The University expects travelers to use UW funds and resources prudently, understand and follow the travel policies and submit timely travel reports to ensure the University meets all applicable compliance requirements. Business travel expenses will be promptly reimbursed by the University when they are reasonable, necessary and meet policy and compliance requirements.

University travel policies are established through the system travel wide governance process and have been designed to meet the business objectives. Travel policies apply to all faculty, staff, visitors, students, guests and other non-University personnel, including consultants/contractors traveling or using funds and/or resources administered by UW System Institutions. As such, all travel policies and operational standards must be consistently applied at each UW System Institution.

University Requirements for Accountable Plan

For reimbursements to be considered non-taxable income, the University's travel and expense reimbursement policies, including procedures for expense reporting must comply with the IRS Accountable Plan Rules. To be considered an Accountable Plan an employer's business expense reimbursement arrangement must meet the following conditions and IRS Safe Harbor requirements:

- Business Connection: Reimbursements and advances provided to the traveler or employee under the plan must be for business related expenses only. Any advance payments must be related to the business expenses that a traveler or employee is expected to incur.
- All travel related expenses must be substantiated (submitted) in writing and include any required itemized receipts within 90 days after the trip completion date or will not be reimbursed by the University.
- Non-travel related business expenses (defined as expenses that are not travel related or incurred while in travel status) must be substantiated in writing and include any required itemized receipts within 90 days of expense date or will not be reimbursed by the University.
- For cash advances, travelers must substantiate expenses and return any excess advanced amount within 30 days after the trip completion date.

Exception Requirements

Exceptions to 90 day report submission requirements shall be reserved for extraordinary circumstances, such as serious illness or unforeseen emergency to the traveler. NOTE: extensive workload or not having time to submit the expense report is NOT an extraordinary circumstance.

Exceptions to policy requirements, mandatory contract use, documentation requirements, etc will be reviewed on a case by case basis.

Only the Vice Chancellor for Administrative Affairs has the authority to grant exceptions for expense reimbursements. Exceptions generally will not be considered for travel occurring more than 6 months prior to the date of submission of this request.

For a more detailed explanation of the University System-wide Travel Policy please refer to the link found on TravelWise <https://uw.foxworldtravel.com/policies-and-procedures/>

Procedure to Request Expense Exception:

1. Complete attached form, sign and route by email to your Supervisor/Department Head/Dean
2. If Supervisor/Department Head/Dean approves, form must be signed and routed by email to Travel@uww.edu for tracking and submission to the Vice Chancellor
3. Requests will be reviewed and returned to the traveler by email with the decision regarding reimbursement
NOTE: exceptions will be reviewed the first week of each month, which may delay reimbursement.
4. Traveler MUST attach the form to their electronic Expense Reimbursement when submitted.

Expense Reimbursement Policy Exception Request

To be completed by the Expense Claimant:

Division/Department:	
Name & Employee ID#:	
Date(s) of Travel or Expense	
Date of Report Submission	
Type of Exception:	

Please explain the facts and circumstances related to why you feel an exception should be granted for your expense reimbursement. Attach additional sheets if necessary, and any relevant documentation.

I certify that the above statements are true. I have read and understand the University's Travel Policies and the requirement for timely substantiation of business expenses.

Claimant's Signature		Date
Printed Supervisor Name & Title		

To be completed by the Supervisor / Department Head / Dean

Comments:

Supervisor/Dept Head/Dean Signature	<i>I have reviewed the University Travel Policy with the above employee.</i>	Date
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To be completed by the Vice Chancellor for Administrative Affairs (or designee)

Comments:

<input type="checkbox"/> Late Submission Exception Approved	<input type="checkbox"/> Exception approved, reimbursement is taxable	<input type="checkbox"/> Non-compliance Exception Approved	<input type="checkbox"/> Exception denied, do not reimburse
Signature			Date