



Taxable Travel Expense Reimbursement Policy

Policy Statement

General reimbursement requirements and required documentation for travel expenses are included in the **Statewide Travel Policy**. See [Section 4.9 of this BPM section for a link to USG's Standard Travel Expense Statement](#) (Utilized by institutions that do not use an electronic travel expense system). Institutions are authorized to modify the standard form without prior approval by USG; however, any revised form must include all required elements as in original form.

Employees should submit travel within 45 calendar days after completion of the trip or event. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, are taxable income per the IRS. See [USG Business Procedures Manual regarding Taxable Travel Expense Reimbursements](#)

For travel expense reimbursement requests that are more than 60 calendar days after completion of the trip or event, the following procedures should be followed:

UGA Procedures

Procedure

Effective July 1, 2020, those seeking reimbursement of travel expenses more than 60 calendar days from the completion of a trip or event will submit the taxable travel reimbursement request directly to the Payroll Department via email with the updated [Taxable Travel Expense form](#).

The form should include the following information:

- Travel Authorization number and date travel ended.
- Travel Expense number (if rejected by Accounts Payable)
- The HR Department number which allows Payroll to track reimbursements and provide Chief Business Officer information.
- If preferred, a separate combo code from where the employee's regular earnings are coded. This provides departments with flexibility and allows Payroll to set up the reimbursement as a separate check from regular earnings, avoiding proration of salary/benefits,
- Inclusion of attestation that expenses are allowable and correct and that all parties involved understand tax implications, and
- Collection of approvals of HR Supervisor and Expense Manager.

The completed form (without receipts) should be submitted to Payroll@uga.edu. Please note: The initiating department should retain a copy of the form with approval signatures and receipts for audit purposes.

Record Retention

This series documents changes in employee payroll deductions, tax withholdings, and payroll records. This series may include but is not limited to: pay/budget action forms; time and attendance records; pay reduction/termination notices; and related documentation and correspondence.

Record Copy: Taxable travel expense reimbursement information is maintained in the OneUSG Connect system.

Retention: 5 years

Citation or Reference: Payroll Records 0472-04-25

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: [Payroll](#)

Policy Contact: Debbie Kuppersmith

Phone Number: 706-542-6931

Policy Dates

Effective Date: 01/01/2019

Date Last Updated: 04/12/2021