



Southern Nazarene University
Business Expense Reimbursement Policy

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Introduction

Colleagues,

Southern Nazarene University (SNU) will reimburse reasonable and necessary expenses incurred by individuals in the conduct of official University travel and activities. This manual is intended to provide a clear and consistent understanding of SNU's:

1. business expense reimbursement policies and procedures;
2. cell phone expense reimbursement policies and procedures
3. travel expense reimbursement policies and procedures;
4. moving expense reimbursement policies and procedures.

"Expend university resources with great care and fantastic stewardship," would ideally be the only written policy that SNU would have around decisions to expend resources. Yet, SNU has grown increasingly complex and our business operations have many implications in the area of tax compliance that must be carefully managed. As such, we endeavored to codify these policies with the "great care and fantastic stewardship" standard as our guide. No policy document can account for every possible outcome and scenario that we face in leadership. President's Cabinet members are empowered to make common sense decisions when such unknown or unforeseen circumstances arise.

We hope that these policies help ensure institutional compliance with applicable federal and state regulations and explain requirements that promote the reasonableness of costs incurred by the University for travel and activities expenses. The President's Cabinet will review these policies annually and make changes and updates as needed. When policies in this manual come in to conflict with other policy documents that might exist, the policies as written in this document will supersede and be in force.

Please reach out to us with questions or concerns.

Scott W. Strawn, Ed.D.
Vice President for Business and Finance, CFO

BUSINESS EXPENSE POLICY

This policy applies to all individuals who incur business expenses in the conduct of official University activities and meets the Internal Revenue Service (IRS) definition of an accountable plan.

Individuals should spend University funds prudently. Business expenses will be paid by the University only if they are reasonable, necessary, and in accordance with this policy. Individuals who incur business expenses should neither gain nor lose personal funds as a result of their activities. The individual is responsible for submitting all forms related to his/her business expense within 15 business days of incurring the expense. The individual may delegate responsibility for preparation of the forms but will always retain accountability for business expenses. Individuals preparing expense reports have the responsibility for applying the correct account to each receipt to ensure compliance with University requirements. Itemized, dated, original receipts are always required.

Certain types of expenses are not allowed as University business expenses and will therefore not be reimbursable. These include:

1. Alcoholic beverages
2. Car rental insurance purchased for domestic travel
3. Child care
4. Dues in private clubs
5. Frequent flier and other similar awards for hotel and car rentals
6. Gym and recreational fees, including massages and saunas
7. Insurance costs such as life insurance, flight insurance, personal automobile insurance and baggage insurance
8. Laundry or valet service for travel of fewer than seven days
9. Loss or theft of cash advance money, airline tickets, personal funds or property
10. Lost baggage
11. Movies (in-room, rental, or theatre)
12. "No-show" charges for hotel and car service
13. Parking tickets or traffic violations
14. Personal automobile repairs
15. Personal grooming services, such as barbers, hairdressers and shoe shines
16. Pet care
17. Upgrades (air, hotel, car, etc.)

All forms related to business expenses must be approved by the department chair/budget director or designee with appropriate decision-making authority. The authorized approver is responsible for verifying the following:

1. Business purpose of the expense is valid and directly related to official University business.
2. Total cost of the expense is within the approved budget.
3. Expenses are charged to the proper department and account(s).

All forms related to business expense must be approved by an authorized central reviewer (accounting or finance staff member) in the Finance Office. The authorized reviewer is responsible for ensuring compliance with this policy and must verify that expenses are reasonable and meet the following criteria:

1. Information contained on the travel request, expense report and in the accompanying documentation must be complete, accurate, and in accordance with this policy.
2. Expenses must conform to any requirements imposed by the IRS or granting agencies as applicable.
3. Expenses must be charged to the proper department and account(s).
4. Authorized reviewers may not authorize reimbursement of their own business or travel expenses.

The University discourages the use of personal credit cards and cash for university-related activities. Both the person who incurs the expense and the person who approves reimbursement of the expense are responsible for ensuring maximum practical economy in the expenditure of funds. For purposes of determining economical purchases, the price paid by the individual is compared with the price that would have been paid by the University in a similar situation. When the price paid by the individual exceeds that which would have been paid by the University, the lesser amount will be reimbursed (unless clear and compelling circumstances justify the cost difference can be demonstrated).

Individuals preparing Purchase Card and/or Travel/General Expense Reports have the responsibility for applying the correct account to each receipt to ensure compliance with university requirements.

IRS Regulations

IRS regulations require that employers have an "Accountable Plan" for the reimbursement or payment of business expense for employees. An "Accountable Plan" must include requirements for proper substantiation, a bona fide business connection and a timely return of amounts in excess of expenses. Payments not meeting these requirements would be considered taxable wages to the individual and the University would be required to pay FICA taxes on these amounts. Consequently, the University will only reimburse individuals for expenses which meet the requirements of an "Accountable Plan".

Capital Assets

A capital asset is any item, or group of items purchased at the same time or in close timing to one another, that costs \$5,000 or more at the time of purchase and has a useful life of three years or more. There are a number of special requirements for purchasing capital assets, as well as for recording its purchase that determine whether or not the asset is funded by operating, agency or restricted account funds. To ensure that these requirements are met, capital assets must be purchased using a process as defined by the Business Office Procedures manual. Individuals will not be reimbursed for purchases of capital assets unless prior approval has been granted by the University Controller or the Vice President for Business and Finance.

Cash Advances

The University encourages individuals to utilize an SNU Purchase Card to pay for business and travel expenses. However, there may be times when a cash advance for incidental business or travel expenses is required. Cash advances are funds given to an individual that are used to pay for incidental expenses incurred on University business. These advances are the sole responsibility of the individual, and such funds should be safeguarded from loss or misuse. Advances are recorded as a loan to the employee until the employee settles the advance through submission of the Travel/General Expense Report. Individuals receiving cash advances are required to account for the use of funds within thirty (30) days of the expenditure, or the end of the trip and return to the University, by completing the Travel/General Expense Report. The IRS requires that expenses be substantiated and cash advance amounts exceeding expenses be returned (reimbursed) within a reasonable time. Cash advances not cleared within 120 days from the date the money was received are considered to be personal income by the IRS and as wages by the University. If the Travel/General Expense Report is not received within 120 days, the Business Office will advise the individual of his or her past due status and the monies will be reported as taxable income on the individual's W2 and the amount due will be withheld from the employee's next paycheck. No further cash advances will be issued to an individual that has an over-due cash advance.

Catering and Food

The University has an agreement with Sodexo that grants exclusive rights to cater all functions held in the Webster Commons and the Marchant center if the cost of the event is more than \$150. This agreement with Sodexo also provides the first right of refusal (if Sodexo can match external bid) to

cater all functions held on campus including all Athletic facilities. Please work with Sodexo catering to plan for any departmental catering needs.

Departmental Functions

Expenses associated with business meetings (professional development activities, interviewing of candidates, vendor exploration, no more than twice a year regular business meetings, etc.) are authorized as long as the expenses are reasonable and directly connected with University business. The names of meeting attendees are required unless more than five persons attended, then it is sufficient to list the total number of attendees.

1. In general, business meetings that include food or a meal are expected to take place on campus unless prior permission is received from a Senior Leadership Team member.
2. Basic common courtesy items necessary to host or welcome guests are allowed as long as they are reasonable (candy jars, water service via the campus service plan, coffee maker and supplies, etc.)
3. Employee office snacks and beverages (Snacks, soda, coffee, etc.) are allowed as long as the expense does not exceed \$10 per employee in the area per year and there are available budget funds for the expense. Snacks and other items above this amount are to be purchased with employee dollars- many offices have cups to put in money for coffee, soda, etc.
4. Office or departmental social occasions or going-away parties are allowed as a way to build and strengthen employee morale, honor and recognize team members, and encourage community on campus. Great care must be taken in terms of the amounts spent on each of these events and the number of these events that are held annually. We must do all that we can to avoid any possible appearance of extravagance in planning these events.
5. SNU recognizes retirees in a number of formal year end events depending upon the employee position held. A department will be permitted to spend up to \$300 for a retirement reception for any employee who is retiring and has served at SNU for at least 7 years, provided that the event is open to the entire campus and the department plans and hosts the event.
6. Depending upon the position held and the length of service to SNU, the SNU Human Resources office manages a Retirement gift program that pays a cash gift to retirees. Therefore, no reimbursements are available to employees for any additional gifts given- those should be paid for with personal funds.

Entertainment

The University will reimburse faculty, staff and students for approved, necessary, and reasonable entertainment expenses if such activity was directly related to University business and was conducted for the benefit of individuals outside the University who were present.

Gift Cards

The University understands the intent behind the desire to hand out gift cards at certain times as an expression of appreciation. However, the practice of giving gift cards to employees is to be discouraged due to the wage reporting issues that it creates for the recipient and the University. If a small gift for an employee is necessary and pre-approved, it should be a gift to one of the campus sites such as Sodexo (points put on meal card), Starbucks/Sodexo, or Tree of Life. Make sure you get any SNU departmental discount offered when you make these purchases. Any gift purchase in this manner above \$25 per employee, per year will be considered as payroll and a payroll check request must be completed so that taxes can be withheld as it is considered taxable income under IRS regulations.

Gift cards to students or volunteers should not exceed \$25 per person, per year for any reason given the complexity of IRS tax regulations.

Gifts to other employees

The University does not reimburse for gifts given to other employees, or allow them to be charged to a University credit card.

Meals and hospitality

Faculty, staff, and students may be reimbursed for approved, necessary, and reasonable local business meal expenditures. Business meals are those taken with guests, colleagues, interviewees, or donors, during which focused business discussions take place. Business meals are also those taken with other employees when, to ensure confidentiality, business must be conducted off campus. Meals with vague, unfocused purposes (such as “to foster collaboration between departments”, or “Finance office meeting”) do not satisfy the criteria of legitimate business purpose.

1. Suggested guidelines for local business meal expenses, excluding tips, are \$8 for breakfast, \$12 for lunch, or \$20 for dinner, per person.
2. Original, restaurant receipts should include the following information:
 - a. The itemization of goods purchased.
 - b. The names of persons involved in the meal (if 5 or fewer total).
 - c. The date and amount of expense.
 - d. The business purpose of the meal.

A credit card receipt without itemization is not sufficient documentation for meal expenses. Gratuities should be shown on the credit card receipt or restaurant receipt.

3. Individual meals over \$30 should include justification.
4. The University will not reimburse for gratuities that are greater than the accepted standards. (Currently, the domestic standard is 15-18% of the total bill)
5. A Travel/General Expense Report must clearly document:
 - a. The focused purpose of a business meal (such as “to plan activities for the first day of freshmen orientation”)
 - b. the type of meal (breakfast, lunch or dinner)
 - c. a list of attendees (or a number, if there are more than 5 names) must be clearly documented

Non-cash gifts for non-employees

The University may give gifts to lecturers or speakers to show appreciation for their time spent with the University community. The value of the gift should be reasonable (not more than \$50) and be awarded under conditions and circumstances that do not create a significant likelihood that the gift is disguised pay. In this and similar cases, individuals can purchase gifts with personal funds for the guest and request reimbursement from the University with department approval.

Office Supplies

Office supplies will be purchased from one of the following vendors: Office Depot, Quill, Sam’s, or Tree of Life as we have negotiated special rates. Every effort should be made to utilize supplies on hand before purchasing additional items. Make sure that we receive our sales tax deduction and any SNU discounts offered.

Personal Purchases

Personal purchases should never be charged to a University departmental budget or to a University vendor account. No personal purchase should ever be charged to a University credit card. If an employee discovers during account reconciliation that a personal expense has been accidentally charged to the University, immediately report the matter to the supervisor who will help coordinate reimbursement to the university. This will require special handling in the business office, so repeated issues within an area or by an individual will need to be addressed with the Finance and HR offices.

Print Shop

The University operates a print shop in the lower-level of Herrick. Any print jobs that cannot be completed on a university copier should be sent to the print shop. The print shop manager will evaluate the job and advise if it can be completed in-house or should be outsourced. Print jobs should never be outsourced without first checking with the print shop manager at x6678.

Sales Tax

Southern Nazarene University is incorporated as a 501(c) (3) non-profit organization and is exempt from Oklahoma state sales tax. All purchases on behalf of the University should reflect this status and be net of sales tax. Tax exempt forms are available in the Accounts Payable and Finance Offices. The University will not reimburse individuals for payment of Oklahoma state sales tax.

Technology

The University requires that all technology purchased with University funds be pre-approved and purchased by Information Technology. This rule is in place regardless of the source of funding for the purchase (operations, special accounts, agency accounts, student fees, grants, restricted funds, etc.). This policy exists to ensure that equipment purchased meets minimum standards and will function effectively within the campus network and system environments.

The University functions within a centralized system for printing, copying, and scanning needs. Machines are leased and supported through a University program and are not to be moved, altered, or changed without the permission of IT. Departments are billed a per copy/print charge as they use the device as set by the University Cabinet each year. Basic, white, 8.5x11" copier paper is provided (obtain paper for machines in your area by contacting the Print Shop at x6678) as a part of the cost per print charged. Personal printing for any reason is not allowed.

The University is also a "one-device" policy. What this means is that if an employee has a need for laptop computer, the only computer issued will be a laptop machine and a docking station (Screen, mouse, keyboard, and docking plugin) so that the single machine is functional in both an office setting yet can be mobile as needed.

University Purchase Card Program

The University issues credit cards to University employees for charging University-related business expenses, including travel. This Card is the preferred method of payment for all non-capital purchases and travel expenses. See the Credit Card Policies and Procedures and the Credit Card Purchasing Reminders documents for further guidelines.

Cell Phone Policy

General: The most cost effective manner to provide required cell phone and data support for business use is for a department to enter into a group arrangement for the purchase of devices and payment of bills. Utilizing this procedure, departments own both the phones and the phone numbers and are responsible to manage issuing of devices. This is the only method by which the university will pay for the purchase or provide cell phone devices. Generally, when our departments go together to purchase cell phone service, our bulk participation allows for devices to be included in the plan arrangements- this is the expected outcome for almost all situations. The re-sale of devices should be reimbursed to department's budget or help in upgrading to a newer version device for the plan. Costs for departmental plans need to average less than the stipend amount that each participant would qualify individually (5 Level 1 and 2 Level 2 would mean the monthly charges should equal less than \$250).

Cell phone and data plan subsidies are intended to reimburse and support employee's approved business use of a device. Just because an employee chooses to use a cellular device for university business does not mean that a subsidy is automatically given. Cabinet members must pre-approve all cellular subsidies annually. Subsidies are not intended to fund the purchase, repair, or replacement of the device nor pay for the entire monthly bill. Subsidies will be processed through payroll as a non-taxable item. Subsidies are subject to departmental budget spending authority and also to institutional budgetary constraints and may be reduced or eliminated without notice. No subsidy or reimbursement is possible via any means for device purchase or in excess of subsidy amounts. Subsidy amounts will be reviewed periodically.

The University does not reimburse for home internet services under any circumstances.

Requirement: The employee must be in a position in which prompt assistance is required in helping make time-sensitive, critical decisions or communications via cell phone/text. Examples include (but are not limited to) the following. The employee:

- needs to be accessible outside of normal business hours at all times.
- is responsible for critical infrastructure and needs to be accessible at all times.
- is responsible for regularly travelling off campus with students or student groups.
- has recruiting responsibilities with prospective student's that requires the use of texting.
- has a significant responsibility for participating as a part of the campus emergency plan.

If the above requirement is met, the area Cabinet member must decide whether a Level 1 or 2 reimbursement is required based on need, volume of business activity, and departmental budgetary constraints. Generally, an area should have no more than 3-4 who receive a Level 2 stipend.

___ **Level 1:** \$30/month

___ **Level 2:** \$50/month

Employee (printed): _____

Cabinet Member Signature: _____ Date: _____

HR Director Signature: _____ Date: _____

Received in Payroll by: _____ Date: _____

----- **Send completed form to Human Resources** -----

Employee Travel Expense Reimbursement Policy

The University expects and appreciates the efforts of those who travel on University business to keep costs within reasonable limits and to follow consistent policy and procedures with respect to the reimbursement of these expenses. It is expected that all faculty, staff, and students will exercise appropriate care in incurring such travel expenses. Only actual expenses incurred will be reimbursed. It is the responsibility of each individual incurring such expenses as well as the individual approving such expenses to comply with the University's policies and procedures as set forth within this document. Due to budget constraints, department chairs/budget directors may place more restrictive limitations on the amounts spent by their specific department or area if deemed necessary.

Travel authorization forms should be completed prior to any travel except when travelling to an SNU site (Tulsa, Del City, MAEL rural sites, etc.). This helps document the business purpose and approval of the travel and travel expenses before the trip occurs. This form also allows for a cash advance for travel to be issued. The form (Travel Authorization and Cash Advance) is available on the V:drive in the "fstaff" directory.

Any accident or emergency that occurs while traveling for the University (car accident, medical emergency, damage to university equipment in transit) must be reported to the University as soon as possible.

Transportation Expenses

If there is a choice in flying or driving, the University will reimburse costs at the **lesser of** the cost of airline tickets, **or** the prevailing rental rate plus gas, **or** the mileage reimbursement unless the lower cost travel method would impose a significant hardship in terms of time spent travelling.

1. Air Travel

- a. Travelers must purchase the lowest-priced tickets available using a commercial discount airfare or customary standard (coach or equivalent) airfare. Exceptions may be allowed if the lowest-priced fare would:
 - i. require circuitous routing
 - ii. require travel during unreasonable hours
 - iii. excessively prolong travel
 - iv. greatly increase the duration of the flight
 - v. result in costs that would offset transportation savings

Justification for any of the aforementioned exceptions must be approved in advance via the Travel Authorization form by the Controller or the Vice President for Business and Finance. In the unusual event that the University approves business-class or first-class travel based on factors other than those listed above, the difference between the actual airfare and the lowest-priced fare must be coded as an unallowable expense for tax purposes.

- b. Travelers should make reservations as soon as travel plans are finalized to obtain advance purchase discounts.
- c. Flight upgrades cannot be purchased with University funds. All upgrades received by the traveler (personal miles, credit card points, loyalty programs, etc.) must be noted on the Travel Authorization form submitted for the respective trip to demonstrate that the University did not pay for the upgrade.
- d. The University does not reimburse travelers for tickets purchased through personal frequent flier miles or for advance purchase of travel miles (VIP Miles).

2. Ground Travel

- a. The University does not reimburse for mileage incurred to travel to and from a person's place of residence to an employee's "tax home" (the IRS name for the

regular place of business). For most employees their tax home is the main campus; for some employees their tax home will be one of the University's remote locations such as Del City or Tulsa.

- b. If an employee uses their own vehicle for pre-approved business travel, they will be reimbursed at the current SNU mileage rate (\$.515). For trips with extended mileage of 200 miles or more it is almost always more cost effective to rent a vehicle and SNU strongly encourages employees to do so.
- c. The University strives to insure that adequate insurance is in force for the protection of the University as well as its employees who may travel on behalf of the University. All employees who drive their personal vehicles for University business/activities are required to carry personal vehicle insurance with state required minimum liability limits. When you are traveling for University business, the University can be held legally responsible for any liability above your personal coverage. Employees certify that they have this coverage when they sign and submit the Travel Authorization form. Failure to follow this expectation will result in an employee action up to and including possible termination for cause of employment contracts and/or employment.

Lodging Expenses

The University will reimburse a traveler for allowable lodging expenses incurred during University-related travel.

1. As with other travel expenses, lodging receipts are always required. A lodging receipt must include all of the following information:
 - a. The name and location of the lodging establishment.
 - b. The dates of stay.
 - c. Name of guest registered.
 - d. Separate amounts for charges such as lodging and meals.
2. The University reimburses travelers for the single occupancy cost of a standard room. Travelers should always select a hotel that is the most economical for their business trips. When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other alternatives.
3. In-room movies are not reimbursable.
4. If a hotel requires a deposit a guarantee is made, the traveler is responsible for notifying the hotel of cancellation. The traveler will not be reimbursed for the deposit or guarantee penalty if he/she fails to make a cancellation notification unless there are extreme extenuating circumstances beyond the control of the traveler (for example, a canceled flight). Such circumstances must be documented on the travel expense reimbursement report.
5. Travelers will not be reimbursed for accommodations awarded in connection with hotel frequent guest programs.
6. SNU does not reimburse for lodging expenses associated with full-time employees travelling to an SNU site (Tulsa, Del City, MAEL rural sites, etc.) unless prior approval is received by the lead budget manager for the operating budget being expensed (e.g. the Dean of Humanities for traditional programs in their College or the Vice Provost for PGS for expenses related to graduate and professional programs). In cases of inclement weather or some other emergency, the employee can receive reimbursement- we expect and encourage employees to err on the side of safety while travelling.

Meal Expenses

1. SNU does not reimburse for meal expenses associated with full-time employees travelling to an SNU site (Tulsa, Del City, MAEL rural sites, etc.) unless prior approval is received by the lead budget manager for the operating budget being expensed (e.g. the Dean of Humanities for traditional programs in their College and Vice Provost for PGS for expenses related to graduate and professional programs).
2. If going out for a meal with other University employees while travelling, the highest-ranking official will pay for the meal if it is all on one ticket. If the cost is to be distributed to other departments, the appropriate budget codes should be reflected on the expense report. The University will generally reimburse travelers for three meals per day. On the days of travel to or from the destination, the individual's departure and return times should determine whether a meal was incurred during the period of travel.
3. Total meal expense for a day (including gratuities) should not exceed the meal per diem rates set per day by the General Services Administration of the federal government found at: <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates> provided funds are available within the appropriate budget. Departments and areas are allowed to set a lower amount for travel as needed to manage budgetary allocations. These amounts should be included on the Travel Authorization form.
4. SNU does not issue per diems for meals- we only reimburse for actual expenses incurred.
5. Original, restaurant receipts should include the following information:
 - a. The itemization of goods purchased.
 - b. The names of persons involved in the meal (if 5 or fewer total).
 - c. The date and amount of expense.
 - d. The business purpose of the meal.

A credit card receipt without itemization is not sufficient documentation for meal expenses. Gratuities should be shown on the credit card receipt or restaurant receipt.
6. Individual meals over \$30 should include justification.
7. The University will not reimburse for gratuities that are greater than the accepted standards. (Currently, the domestic standard is 15-18% of the total bill)

Travel Expense and Reimbursement Process

To provide an orderly process for employees to receive reimbursements for travel and other business related expenses while maintaining a record of how funds were spent.

1. Expense reports are to be submitted at least monthly so that expenses are recorded in the month in which they were incurred. Expenses not submitted within 15 business days of being incurred may not be reimbursed. The University will communicate tightened deadlines at the end of a fiscal year for reporting and auditing purposes.
2. Expense reports are to be completed online for legibility and numerical accuracy. The form (Travel Expense & Reimbursement Form) is available on the V:drive in the "fstaff" directory. Once completed, this should be printed and approval signatures obtained. It then should be entered in the Portal. The voucher number should be written on the form. The form and ALL receipts are to be scanned into the Accounts Payable/Invoice folder.
3. Expense reports are to be approved by the immediate supervisor, dean and/or by a cabinet-level administrator as appropriate.
4. Expense reports that are turned in with all required approvals by Tuesday at 5:00 pm will have a check available the following Friday by 10:00 am.

Travel Expense Reimbursement Report Form

Please complete this form online to ensure that all calculations are correct.

1. Type in your name.
2. Type in your Employee ID#, Dates of trip, and Account number.
3. Enter the location and reason for travel.
4. Enter the expenses for Registration, Meals, Lodging, Transportation, Mileage, and Other. As applicable, the amounts should be entered in either the PO/Check, SNU Credit Card, or Cash column.
5. The form will automatically calculate the total reimbursement due to the employee, or the amount due to the University if an advance was requested and if applicable.
6. The form should be entered in the Portal for payment and the voucher number written clearly on the form.
7. The Travel Expense form and ALL applicable receipts should then be scanned to the Accounts Payable / Invoices folder from a copy machine.

Moving Expense Reimbursement Policy

Southern Nazarene University follows what the IRS refers to as an “accountable plan”, meaning that the expenses reimbursed to the employee under this policy are fully accounted for with receipts and explanations. The University follows the IRS guidelines in determining which expenses are reimbursable or not reimbursable. As of January 1, 2018, all moving expense reimbursements are considered taxable income and therefore reimbursement of documented expenses will be processed through payroll to ensure the proper withholding of taxes. This will alter an employee’s gross pay in the pay period following submission of receipts.

SNU will only assist senior executives and faculty members with the costs associated with relocating to the Bethany area up to \$7,500 unless the President of the University sets a different amount based on individual circumstances. The offer to cover moving expenses must be in writing by the University and signed by the Vice President for Business and Finance before any moving expense receipts can be submitted. Employees who receive Moving Expense Reimbursements are expected to work for SNU for a minimum of three years after the hire that precipitated the move. In the event of resignation or termination for cause before the three years are completed, the employee will be required to reimburse SNU on a pro rata basis based on length of service.

To be reimbursed by the University, expenses must fall within the following categories:

1. Moving your household goods and personal effects (including in-transit and foreign-move storage expenses).
2. Traveling (including lodging but not meals) to your new home from your former home.
 - a. Travel by car – if you use your car to take yourself, members of your household, or your personal effects to your new home, you can figure your expenses by deducting either:
 - i. Your actual expenses, such as the amount you pay for gas and oil for your car, if you keep an accurate record of each expenses, or
 - ii. The standard mileage rate for miles driven from your former home to your new home, at the current SNU rate (currently 51.5 cents per mile).
 - iii. Whether you use the actual expenses or the standard mileage rate to figure your expenses, you can be reimbursed for any parking and/or tolls you pay.
3. You can include any lodging expenses you had in the area of your former home within one day after you could no longer live in your former home because your furniture had been moved.
4. You can get reimbursed for the cost of storing and insuring household goods and personal effects moved from your former home and before they are delivered to your new home.
5. You can be reimbursed for the cost of packing, crating, and transporting your household goods and personal effects and those of the members of your household from your former home to your new home.

Expenses that are not reimbursable:

1. Meals – no reimbursement for meals
2. Storage expenses for more than 30 days unless prior approval by the Vice President for Business and Finance
3. Any part of the purchase price of your new home
4. Expenses of entering into or breaking a lease
5. Pre-move house hunting expenses
6. Return trips to your former residence
7. Security deposits
8. Car tags
9. Driver’s license

10. Expenses of buying or selling a home
11. Home improvements to help you sell your home
12. Loss on the sale of your home
13. Loss from disposing of memberships in clubs
14. Mortgage penalties
15. Real estate taxes
16. Refitting of carpet and draperies
17. Security deposits

Moving expenses should be submitted for reimbursement within 30 days of the move, using the Expense Report Form. All receipts must be attached and the explanations fully completed with necessary levels of approval included.

For clarification or questions please contact the Director of Human Resources or the Vice President for Business and Finance.

Exceptions to Policies in this Manual

The University Controller and/or the Vice President for Business and Finance have the authority to approve exceptions to provisions of this policy. Approved exceptions must be explicitly justified as beneficial to both the University and the individual and generally require the recommendation of the individual's Cabinet officer, Dean, or Senior Leadership Team member.

The University reserves the right to amend or revise policies and procedures at any time. Changes in policies and procedures will be readily distributed throughout the University community and are to be considered effective on their date of issuance.

General questions related to this policy should be directed to the University Controller (x6426).

Approved Spring/Summer 2018