

Harvard University Reimbursement Policy at a Glance



This information is intended to be a quick overview of the minimum requirements needed to process reimbursements. Approvers and reimbursees are held responsible for all University and IRS reimbursement requirements found in the Harvard University Travel and Reimbursement Policy Manual. The complete policy manual is located on the Travel Office web site: www.travel.harvard.edu or call 495-7760 for help.

Minimum Detail Requirements: Expenses, at a minimum, must be summarized and subtotaled by the categories below

- *Air /Rail Travel*
- *Ground Transportation – e.g. taxi, car rental, subway, etc...*
- *Other – e.g. supplies, miscellaneous, fees, etc...*
- *Lodging*
- *Meals - Business and Entertainment*

Detailed business purpose:

- *Who* -was visited
- *Why* -the expense was incurred
- *What* -type of event, activity, or purchase
- *Where* -the event or activity took place
- *When* -the event or activity took place

Original receipts:

- Individual expenses over \$75.00 (Some departments may require receipts for a lower amount)
- All hotel folios regardless of cost

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Missing Receipt Affidavit:

- Must be complete!
 - Must have a signature of the reimbursee and approver
- Note: MRA's should be used as an exception. They should not be used in lieu of original receipts on a regular basis.*

Reimbursee Signature: Reimbursee must sign and date expense report.

Airfare – Class of Service:

- **Domestic:** (Includes Canada and Mexico) Lowest coach class fare ***First Class is not allowed***
- **International** (Includes Alaska and Hawaii) Coach or business class ***First Class is not allowed***

Travel Advances: To be used for small out of pocket travel expenses that cannot be paid by credit card. Travel advances must be settled within 15 business days upon return from a trip.

- **Domestic:** \$50.00 per day
- **International:** \$75.00 per day

Short & Long Term Operating Advances: Require Financial Dean approval. Please contact the Travel Office at 495-9951 or your local financial office for details.

Approver's Responsibility: Approver must insure that...

- The expense was incurred in the conduct of University business
- The expense has been charged to the proper account(s)
- The expense report has been properly prepared and adequately documented and in accordance with University Policy
- Policy exceptions have a letter of authorization from the Financial Dean or equivalent.

Taxable/Reportable Reimbursements: Due to IRS regulations, some reimbursements for employees will require a pre-audit by the Tax Office in addition to the Travel Office. They include **Moving and Relocation, Gifts/Gift Certificates, Telephone or Internet Service, Catering, Spouse or family travel.** *Questions should be directed to the Tax Office at 495-2763.*

Independent Contractors and Non-academic Consultants

Payments to independent contractors/consultants for fees, travel, and other expenses require an invoice from the contractor/consultant. The contractor/consultant should keep original receipts for tax purposes. If service payments are submitted to the travel office as a reimbursement, they will be returned to the department for correct processing through Web Voucher.