POLICY: Accountable Plan for Travel
AUTHOR: Financial Services
ISSUE DATE: April 6, 2017
REVISED DATE:

PURPOSE:

The purpose of this policy is for Travelers to comply with UW-System General Travel and Expense Policy 405: University Requirements for Accountable Plan.

BACKGROUND:

It is the responsibility of employees to know and comply with Travel Policies set forth by UW-System and UW-Platteville. For non-employees it is the department’s responsibility to inform the non-employee of all travel policies and procedures.

For travel reimbursements and payments to be considered non-taxable income, the University’s travel policies and operational standards must comply with the IRS Accountable Plan Rules as follows:

- Reimbursements and advances provided to travelers under the plan must be for business related expenses only.
- Advance payments must be reconciled within 30 days of the end of the business trip.
- To be eligible for reimbursement:
  - Travel related expenses must be submitted with the required supporting documentation within 90 days from the end of the business trip.
  - Non-travel related expenses must be submitted with the required supporting documentation within 90 days of the date the expense was incurred.
  - Tuition Reimbursement must be submitted with the required supporting documentation within 90 days from the course end date.

POLICY:

Employee Extenuating Circumstances:

For extenuating circumstances, the Chief Business Officer has the authority to approve extenuating circumstances for employees to allow for expense reimbursement, under the Accountable Plan, when the above requirements listed in the Background section are not met. Extenuating circumstances for employees may be defined as a serious illness or other unforeseen emergency out of the control of the employee. Employee negligence is not considered an extenuating circumstance. All extenuation circumstances to the Accountable Plan granted for employees must meet the following requirements:
• Completion of an Accountable Plan Exception Request Form detailing the reason why the 90-day timeframe was not met and the Chief Business Officer’s approval.
• The completed Accountable Plan Exception Request Form must be electronically attached to the expense report at the time the report is submitted.
• The report must be submitted within 30 days of the approval of the Accountable Plan Exception Request Form.
• The approved extenuating circumstances will be considered non-taxable.

Employee Other Exceptions:

For other exceptions, the Chief Business Office has the authority to approve the exception and authorize a taxable reimbursement to the employee. Other exceptions may be defined as when a serious illness or other unforeseen emergency out of the control of the employee occurred; however, these circumstances should not have prevented compliance with the requirements listed in the Background section. All exceptions to the Accountable Plan granted for employees must meet the following requirements:

• Completion of an Accountable Plan Exception Request Form detailing the reason why the 90-day timeframe was not met and the Chief Business Officer’s approval.
• The completed Accountable Plan Exception Request Form must be electronically attached to the expense report at the time the report is submitted.
• The report must be submitted within 30 days of the approval of the Accountable Plan Exception Request Form.
• These approved exceptions will be considered taxable to the employee.
• If the Accountable Plan Exception Request Form is not approved by the Chief Business Officer, the expense will not be reimbursed by the University.

Non-Employee:

No exceptions will be granted for non-employees for either travel or non-travel related expense reports submitted in excess of the 90-day requirements of the Accountable Plan. Instead, non-employee reimbursement requests submitted in excess of the 90 day requirements of the Accountable Plan must be submitted to Accounts Payable using a Payment to Individual Report (PIR) and charged to Account Code 2620 (Services-Professional). 1099 rules apply. These reimbursements will be taxable.