

D-10 POLICY Expense Reimbursement

The purpose of this policy is to provide specific guidelines for employee expense reimbursements. This policy follows accountable plan rules as defined by the IRS and Nebraska State Statutes. As such, expense reimbursements must meet the following three rules:

- Expenses must be related to activities of the College
- The expenses must be substantiated with original documentation within a reasonable amount of time
- Advances or excess reimbursements must be returned to the College within a reasonable amount of time.

As long as these rules are met, expense reimbursements will not be included in an employee's taxable income.

The responsibility to observe the procedures and requirements rests both with the employee travelling and/or incurring business expenses and the respective department supervisor who certifies conformance to these guidelines by approving the expenditure(s). The same judgment and consideration applies to travel, entertainment, and business expense reimbursements as to any SCC transaction. **Reimbursement should be sought and authorized only for expenses that conform to being ordinary, necessary, and reasonable both in amount and relative to its purpose. Any SCC employee conducting College business is expected to exercise the highest level of integrity and professional judgment at all times.**

Related Procedure: D-10a

Adopted: 12/13/22

Reviewed: 07/19/11, 12/20/11, 10/15/13, 10/14/22, 11/8/22

Next Review: TBD

Web link:

Tags: