SUBJECT:  Business Expense Reimbursement
Guideline/Procedure for AR#:  7.03.003
Date Effective:  06/19/2012

Purpose

The Austin Community College District (“ACC” or “the College”) will reimburse employees for approved business expenses for communication devices, job related mileage, and qualifying petty cash transactions.

Cellular Telephone

Eligibility Criteria
Positions eligible for cell phone stipends are determined by the following criteria:
• The job function of the employee requires considerable time outside of the assigned office or work area, and it is important to the College that the employee is accessible during those times.
• The job function of the employee requires him/her to be accessible outside of scheduled or normal work hours.
• The position held deems that the employee is a critical decision maker.

Approval
The signature of the employee’s supervisor and appropriate Vice President shall be required before the Employee Cell Phone Stipend Authorization form is submitted to Human Resources for payment.

General Guidelines
• Employees whose positions meet the established criteria and who wish to request a monthly cell phone stipend should complete the Employee Cell Phone Stipend Authorization form.
• Costs related to the purchase and use of the cell phone by an employee who receives a monthly stipend shall be the sole responsibility of the employee.
• Employees will be responsible for choosing and paying for their cell phone equipment.
• Employees will be taxed according to the regulations of the IRS code; the monthly stipend is taxable income.
• Stipends do not increase the employee’s base salary.
• Cell phones are personally owned by the employee and can be used for both personal and business purposes.
• Employees with a cell phone stipend must maintain an active cell phone contract to receive the stipend.
The employee’s supervisor is responsible for an annual review of the business need for a cell phone stipend to determine if it should be continued. In the event it is necessary to terminate a cell phone stipend, it is the responsibility of the supervisor to notify Human Resources in writing.

If prior to the end of a cell phone contract, a personal decision, employee misconduct, or misuse of the phone results in the need to change or end the cell phone stipend, the employee will bear the cost of any associated contract change or termination fees.

Employees will be responsible for choosing their own equipment. There is no additional allowance for the purchases of cell phones.

Stipend amounts will be determined by “occasional” business use, “regular” business use, and “extensive” business use. The stipend will be paid as a flat rate per month, based on the selected usage level outlined above. The College will pay only the agreed upon amount, even if the monthly costs exceed the stipend.

Once approved, the stipend amount will be added to the employee’s regular pay, and applicable taxes will be deducted from the employee’s pay. The stipend does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to applicable annual raises, job upgrades, or benefits based on a percentage of salary.

The stipend is neither permanent nor guaranteed. The College reserves the right to remove a participant from this plan and/or cancel the plan if there is insufficient budget to meet the plan costs.

**Job-Related Mileage**

**Eligibility Criteria**
Mileage will be reimbursed to employees for use of their personal vehicle who are required to travel to perform regular duties and responsibilities of their job.

- Employees who are required to travel on College business to a location other than their primary work location are entitled to reimbursement for excess miles traveled.
- In general, faculty cannot claim reimbursement of mileage accrued as part of their teaching duties. Faculty assigned to remote locations outside of the Austin Metropolitan Service Area (MSA) may be eligible for job-related mileage reimbursement. The Business Office shall determine eligibility of job-related mileage reimbursement for faculty assigned to remote locations.

**Approval**
Job-related mileage will be reimbursed as approved by the employee’s supervisor and budget authority.

**General Guidelines**
Mileage is reported and reimbursed on a monthly basis using the Monthly Mileage Report; refer to [http://www3.austincc.edu/it/eforms/forms_int/BUSE.010.pdf](http://www3.austincc.edu/it/eforms/forms_int/BUSE.010.pdf). Employees must submit reimbursement requests within 60 days of the month the mileage was incurred.

- Job-related mileage includes travel from the primary work location to another location. Except in special circumstances, such as travel outside of the Austin MSA or temporary work assignments, mileage to and from home is not reimbursable.
• Mileage is reimbursed at the approved rate per mile published by the Internal Revenue Service (IRS).
• Parking fees and tolls are eligible for reimbursement.
• An employee who regularly works at a primary location and is given a special “one day” assignment at another location may request a reimbursement for the additional miles traveled, if the “one day” distance traveled is greater than the regular distance traveled to the primary location.
• Mileage reimbursement is calculated using actual mileage traveled or the ACC Mileage Chart for campus-to-campus travel.
• Reimbursement requests less than $50 may be redeemed at any ACC Cashier’s office (with a properly completed reimbursement report).
• Reimbursement requests greater than $50 should be sent to the Accounts Payable department. A direct deposit or check will be issued to the employee.

Petty Cash

Eligibility Criteria
Petty cash reimbursements can only be made for business expenses, $50 or less, incurred by the employee in connection with the performance of the employee’s duties. In general, petty cash should only be utilized when other purchasing methods, such as purchase order or purchase card, are not available.

Approval
Petty cash requests must be approved by the employee’s supervisor and budget authority.

General Guidelines

• An approved Request for Petty Cash Reimbursement must be completed; refer to http://www3.austincc.edu/it/eforms/forms_int/BUSE.005.pdf. Employees must submit reimbursement requests within 60 days of incurred business expense.
• Original receipts must be stapled to the back of the Request for Petty Cash Reimbursement.
• Missing receipts or no invoices provided by vendor must have an explanation from the Budget Authority.
• ACC is exempt from payment of Texas state taxes; any such taxes incurred will not be reimbursed.
• Reimbursement requests of $50 or less may be redeemed at any ACC Cashier’s office with a properly completed reimbursement report.
• Reimbursement requests that exceed $50 require Business Office approval.