

PROCEDURE BF-PGS-PR8

REIMBURSEMENTS AND PAYMENTS OTHER THAN FOR TRAVEL AND PURCHASE ORDER

The Office of Procurement & Payment Services continues to update procedures based on information from state and federal regulations. Below is information on the newly published procedure regarding reimbursements to employees and students, payments to suppliers for non-purchase order goods and services, and expenditures not authorized to be paid with university funds. Below is a synopsis of the most impacting changes/additions. Please visit [Business and Finance Purchases of Goods and Services Policy and Forms](#) for complete information.

Section IV. D. 2. Business/Entertainment Meal Reimbursements

Business/entertainment meals will be reimbursed to university employees that (1) have authority to influence decisions on behalf of UTA, (2) that interact with donors, clients, or customers, or (3) for the recruitment of faculty or staff.

This is inclusive of employees with titles equivalent to Director/Chair and above.

The maximum amount that will be reimbursed per person per meal is \$75. This does not include tax or maximum tip of 20%, which may be added.

Alcohol is only allowed when purchased and consumed as part of a business/entertainment meal, or if there is a business reason for the purchase.

Meals that include the spouse of other UTA employees (not the President), must have prior written approval of the President. No state appropriated funds may be used.

NOTE: Entertainment expense reimbursements are not allowed for situations involving only University employees.

Section IV. D. 3. On-the Job Meals

Meals to employees during work hours may be provided and reimbursed as a non-taxable benefit when the department requires the employee(s) to be onsite, or present at a short-term alternative work location, in connection with a university business purpose.

The meal must be provided on the business premise, or alternative work location, during the employee's working hours. There is no limit as to frequency or number of on-the-job meals that are offered to employees who are required to remain on site.

Section IV. D. 5. Gift Card/Gift Certificate Purchase for Non-Employees or University Sponsored Events

Purchase of gift card/gift certificate requires an approved Business Affairs Exception Request prior to the purchase. If an Exception is approved, the following actions must be completed.

- UTA Form BF-PGS-F4 Gift Certificate Expense Form must have all information filled in by recipient and department and signed by recipient.
- The original Gift Certificate Expense Form must be forwarded to the Office of Payroll, as this is a taxable benefit, regardless of the dollar value.
- A copy of the Gift Certificate Expense Form and Exception must be attached to the Expense Report in UTShare.

Section IV. E. Non-Allowable Reimbursements to Employees/Students with University Funds

The following goods and services are not authorized to be reimbursed with university funds:

- Meal expenses associated with non-overnight travel, or within designated headquarters (exception is business/entertainment meals)
- Computing Equipment – desktops, laptops, and tablets
- Receipts over \$2000
- Charitable donations
- Gifts over \$100
- Gift card / gift certificate for University employees – regardless of dollar amount. (Not subject to the Exception Process)
- Tours, golf tickets, sporting events, or movies, or laundry, except when acquired by the Athletics Department
- Employee tuition (does not include non-academic continuing education related to the employee's job duties or required for a professional license, which is required for the employee's position)
- Employee application fees
- Student tuition, application fees, or other student expenses
- University parking fees
- Internet provider services
- Traffic citations
- Food, coffee, cream, sugar and similar items employees or visitors would consume, **funded by state appropriations.**

Section IV. F. Moving/Relocation Expense Reimbursement

Moving / relocation expenses are subject to employment taxes.

UTA departments, or the qualified employee, may utilize and contract with preferred E&I vendors for relocation / moving services. For a list of preferred vendors, please visit [Campus Wide Contracts – Relocation Services](#).

A moving company of the employee's choosing may be selected; however, this approach requires the employee to pay up front for all moving expenses. After the move, the employee will be reimbursed for those expenses for which there are dated receipts. All receipts must be saved to qualify for reimbursement. The taxable income deductions will be reflected in one (1) paycheck after all receipts for the move have been received and employee fully reimbursement.