

IRS Tax Regulation

How It Could Affect Your UTA Cash Advance for Travel And Travel Expense Report

The Internal Revenue Service (IRS) has constraints regarding cash advances for travel and travel reimbursements. For travel that ended September 1, 2018 and after, the following Procedures align with [IRS Publication 463, Travel, Entertainment, Gift and Car Expenses](#).

Procedure BF-T-PR1 Section V. Cash Advance for Travel

Reconciliation Process for Travel Cash Advance – After Conclusion of Travel:

- Within 30 calendar days: All unused funds related to a travel cash advance must be repaid and deposited by the traveler or department, at Student Accounts Office, no later than 30 calendar days after the last day of travel.
- More than 60 calendar days: Travelers that reconcile unused travel cash advance funds more than 60 calendar days after the last day of travel will be subject to income and employment taxes. Departments will be required to pay the employer's portion of the tax.

Procedure BF-T-PR6 Section III. Submission Timelines for Travel Expense Reports

Submission timeline for travel related Expense Reports:

- Within 60 calendar days: 'Error Free' travel related Expense Reports must be fully approved, processed through UTShare workflow, and be available for review by Disbursements no more than 60 calendar days after the last date of travel.
- More than 60 calendar days: 'Error Free' travel related Expense Reports that are fully approved, processed through UTShare workflow, and presented to Disbursements for review, and more than 60 calendar days after the last day of travel, will be subject to income and employment taxes. Departments will be required to pay the employer's portion of the tax.

Procedure BF-T-PR3 Section VIII. Non-Overnight/Designated Headquarters Meals

Meals with No Overnight Stay:

- There are no reimbursements made for meals that occur during non-overnight travel or in designated headquarters.

NOTE

**Please forward this information to all applicable personnel
within your department**