1. PURPOSE

   To provide guidelines and procedures for travelers and expense claimants to request an exception related to UW System Administrative Travel policy requirements, mandatory contract use, documentation requirements, etc.

2. RESPONSIBLE CAMPUS DIRECTOR

   Controller

3. DEFINITIONS

   **Traveler**: an individual (employee, student or non-employee) who has been authorized to travel on behalf of the University on official University business or sanctioned purpose. All University travelers are required to comply with University policies and procedures.

4. POLICY

   The University expects travelers to use UW funds and resources prudently, understand and follow the travel policies, and submit timely travel reporting to ensure the University meets all applicable compliance requirements. Business travel expenses will be promptly reimbursed by the University when they are reasonable, necessary and meet policy and compliance requirements.

   University travel policies are established through the system wide travel governance process and have been designed to meet the business objectives. Travel policies apply to all faculty, staff, visitors, students, guests and other non-University personnel, including consultants and contractors traveling or using funds and/or resources administered by UW System Institutions. As such, all travel policies and operational standards must be consistently applied.

   **University Requirements for Accountable Plan**

   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. To be considered an “Accountable Plan” an employer’s business expense reimbursement arrangement must meet the following conditions:

- Business Connection: Reimbursements and advances provided to travelers under the plan must be for business related expenses only. Any advance payments must be related to the business expenses that a traveler is expected to incur.
- All expenses must be substantiated in writing and with any required itemized receipts within 90 days after the trip completion date or incurrence of expense or will not be reimbursed by the University. If a 90-day exception is granted, reimbursed expenses will be reported as taxable income.

**Exception Requirements**

Exceptions to reimbursement requirements shall be reserved only for extraordinary circumstances, such as serious illness or unforeseen emergency to the traveler.

NOTE: Extensive workload or not having time to submit the expense report IS NOT an extraordinary circumstance.

Only the Chief Business Officer, or Designee, has the authority to grant exceptions for expense reimbursements. Exceptions generally will not be considered for travel occurring more than one year prior to the date of submission.

For more information related to the University System-Wide Travel policies, please refer to the link in UW TravelWISE: [https://uw.foxworldtravel.com/policies-and-procedures/](https://uw.foxworldtravel.com/policies-and-procedures/)

5. **PROCEDURES**

**Procedure to Request Expense Exception:**
1. Complete the [Expense Reimbursement Policy Exception Request e-form](https://uw.foxworldtravel.com/policies-and-procedures/)
2. If Supervisor/Department Head approves, form routes to CBO or designee for consideration
3. Request will be reviewed and returned to the traveler by email with the decision regarding exception request
4. The traveler must attach a PDF of the approved request form to their Expense Report when submitted as supporting documentation of the approved request

6. **REFERENCES and RELATED DOCUMENTS**

[Expense Reimbursement Policy Exception Request e-Form](https://uw.foxworldtravel.com/policies-and-procedures/)
UW System Administrative Policy 405: Travel and Expense – General Travel and Expense Policy
UW System SFS Accounting Manual: Tax – Requirements for an Accountable Plan Related to Expenses Submitted beyond 90 days

7. POLICY HISTORY
   Effective Date: 10/15/2018
   Approved: 10/9/2018

   Approved by: Vice Chancellor for Business Affairs

8. SCHEDULED REVIEW
   October 2023