

Travel Expense Form

- **Completion and Submission**

The traveler shall file his/her travel expense report with Accounting within 30 days of trip completion.

- **Approval / Authorization Process**

Chair signature is required if the department budget is to be charged. The traveler and a member of Senior Staff must sign and date the travel expense report personally certifying that all of the expended amounts are correct, the travel was by a practical and reasonable method.

- **Substantiation and Documentation Requirements**

Each expense should be listed separately on the travel expense report. An original receipt for each expense shall be included for reimbursement. In the event of a missing receipt for a normal expense, document the amount, date, place and essential character of the expense. If original is unavailable, there should be a statement from supervisor acknowledging and authorizing payment without the receipt. Expenses exceeding \$75.00 are taxable income as defined by the IRS when a receipt does not accompany the request for reimbursement. Photocopies of receipts will be accepted only with an explanation of why the original is unavailable, authorized by supervisor.

The following information should be provided:

- Amount
- Destination and purpose of travel or entertainment
- Date of departure and return for each trip, and number of days away from home spent on business
- Business purpose of the travel
- For entertainment, the business relationship to the taxpayer

Effective January 1, 2011, the IRS standard mileage reimbursement rate for business travel is \$.51/mile. Mileage can be obtained by odometer reading or verification from a generally accepted source, such as Map Quest.

Travel and Expense form http://documents.kenyon.edu/provost/travel_expense_form.xls

Payment Orders

Requests for reimbursements, other than travel, are to be submitted on a Payment Order form. Example uses include:

- Publications and copying costs
- Research supplies, books or software necessary for research
- Supplies for office use

The request must be authorized by the person responsible for the account to be charged.

If the payment order is to be paid from one of the accounts listed below, then the payment order must be submitted, along with original receipts to Darlene Tedrow, Edelstein House.

Faculty Start-up funds
Individual Faculty Development Account (IFDA)
Faculty Development Grants
Teaching Initiatives Grants
Newton Chun Award
Labalme Grants
Teachers Teaching Teachers Grants
Kenyon Summer Stipends

Payment order form http://documents.kenyon.edu/provost/payment_order.xls

Student Pay

Faculty members must contact Heidi Norris to arrange for student employment. The faculty must supply Heidi with the purpose of employment, hourly pay, approximate hours that the student will work, and to which account the pay is to be charged. Please see <http://documents.kenyon.edu/provost/NewfacultySEInfo.pdf> for detailed student hiring information.

If the student is to be paid by one of the accounts listed below, then, please provide Darlene Tedrow with the above information.

Faculty Start-up funds
Individual Faculty Development Account (IFDA)
Faculty Development Grants
Newton Chun Award
Labalme Grants
Kenyon Summer Stipends

Vendor Payments

Any payments made to an independent contractor or an unincorporated vendor for services require the College to report the payment, pursuant to IRS guidelines, on Form 1099 after the calendar year-end. To assist in this process the College must receive from the service provider a completed and signed Form W-9 to ensure correct tax information for the provider. The College's Request for Payment of Services Form has a field for a social security number or tax ID. The appropriate tax form must accompany the payment request form that is forwarded to Darlene Tedrow, unless a current W-9 is already on file for the specific provider. Following is a listing of typical types of payments requiring a completed W-9:

These expenses should not be submitted for reimbursement. Payments are not to be made directly to the vendor by the faculty member. Payments will only be made to the Vendor and not to reimburse the faculty member.

Chair signature is required if the department budget is to be charged.

1. Honorarium
2. Stipends
3. Proofreading
4. Rental Space
5. Shipping/Freight
6. Awards
7. Attorneys, fees and gross proceeds
8. Health and Medical Services
9. Direct sales of consumer products for resale
10. Author Payments

Special Note – Requests for payments to international providers of service need to be directed to Cathy Riel, Payroll Manager; or Shirley O'Brien, Controller.

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>