2018-2019 Reimbursement Policy for Student Research Grant Expenses

Student researchers awarded grants will be reimbursed for expenses incurred while conducting authorized research projects as long as the documentation complies with the grant intention, the College policies, and IRS regulations. The Office of the Dean of the Faculty as well as the College Controller's Office will review all reimbursement requests for eligibility prior to reimbursement payments. This policy is supported by Internal Revenue Service regulations, which provide guidance to ordinary and necessary business expenses. GSA.gov notes the maximum per diem rates for both lodging and meals/incidentals. This website can serve as a guide when incurring lodging and meal costs.

It is the responsibility of the student incurring the expense and of the approving party to be familiar with the need for the business expenses incurred and to be satisfied that they have been reported in a manner consistent with this policy. Failure to follow this policy and/or incurring costs outside of the policy may result in the expense not being reimbursed.

Receipts must be presented in order to receive reimbursement for an expense. For expenditures where procuring a receipt is impossible, a detailed notation of expenditures (date, item, and amount) must be presented.

Please note that students are expected to spend grant funds prudently.

Air, Train, Bus Travel

Students are expected to travel at the lowest logical fare. A receipt for air travel must accompany the reimbursement request. For electronic tickets, please submit the web page receipt or confirmation letter that is mailed to the traveler.

Generally, expenses not considered for reimbursement include, but are not limited to, the following:

- tickets for classes other than coach class
- on-board incidental costs, such as movies, alcoholic beverages, etc.
- cancellation penalties for unreasonable changes in plans
- tickets for companions
- reimbursement for frequent flyer miles used
- baggage insurance
- travel protection plan
**Taxi/Uber Travel**

Receipts are necessary for reasonable costs of ground transportation.

**Travel using a personally-owned car**

The College reimburses at the mileage rate approved by the IRS, currently $.545 per mile. This rate typically changes annually, but can change more often if conditions dictate. Please refer to the IRS link for current information.

The cost incurred for parking is eligible for reimbursement and must generally be supported by receipts. Costs incurred for tolls are also reimbursable expenses and should have receipts accompanying the request.

**Vehicle expenses not considered for reimbursement include, but are not limited to, the following:**

- fines and penalties associated with speeding tickets or other vehicle infractions
- damage to a vehicle, including damaged tires, vandalism, etc.
- car wash
- personal items stolen from a student’s vehicle
- fuel costs in addition to mileage reimbursement

**Travel using a rental car**

In accordance with Five College Risk Management Policy, a rental car is not authorized for any student under the age of 21. Students are expected to rent a vehicle at the lowest class necessary for the business conducted. Generally this is a standard-economy or compact vehicle. Students must carefully inspect the car prior to leaving the rental agency. Costs for damages to rental cars are the student’s responsibility. For any non-U.S. rentals, you must take the applicable comprehensive and collision insurance provided by the rental company. Students are expected to refuel rental cars by the most inexpensive means offered to them. This is generally by using local gas stations in the area visited instead of paying the rental agency contracted amount.

**Expenses not considered for reimbursement include, but are not limited to, the following:**

- navigation systems (unless need is clearly demonstrated)
- excessive refueling costs
**Travel using a College-owned "Pool Vehicle"**

The College owns and operates various vehicles that can be utilized by students under certain conditions. There are specific policies and procedures dependent on the vehicle needed. Please note the following links for further information:

- **Credentialing**
- **Amherst College Vehicle Safety Policy**
- **Amherst College Pool Vehicle Policy**
- **Amherst College Fifteen Passenger Van Policy**

Students are expected to review and understand the full set of policies when utilizing a College-owned vehicle, including the Five College insurance/accident policies.

**Vehicle expenses not considered for reimbursement include, but are not limited to, the following:**

- fines and penalties associated with speeding tickets or other vehicle infractions
- damage to a vehicle, including damaged tires, vandalism, etc.
- car wash
- personal items stolen from an employees’ vehicle
- fuel costs in addition to reimbursement to mileage reimbursement

**Meals Reimbursement Policy**

The College will reimburse reasonable expenses of meals and gratuities. Per IRS regulations, meals cannot be lavish or extravagant. Additionally, the IRS requires the following information present for reimbursement:

- cost, supported by a receipt
- location of the meal
- date of the meal
- description of meal (breakfast, lunch or dinner)

**Expenses not considered for reimbursement include, but are not limited to, the following:**

- tips in excess of 18%
- alcoholic beverages
- snacks and mini-bar items
- food beyond the three meals/day
Lodging

Hotel costs should be kept in the moderate range. To qualify for reimbursement, an itemized invoice from the hotel is required. Apartment sublets must include the property address and a receipt of payment.

Expenses not considered for reimbursement include, but are not limited to, the following:

- rates incurred outside of single occupancy
- upgrades for larger rooms, concierge level, etc.
- movies and entertainment charged to the room, including health club costs
- unreasonable personal telephone calls
- calls made directly from a hotel room phone since they are generally very expensive
- damages to the hotel room
- snacks, mini-bar items and incidentals such as toiletries
- newspapers/magazines and similar periodicals not directly related to research

Host Meal/Gift

When it is convenient and preferred, a student may stay overnight with family/friends in lieu of a hotel room. In these cases the reasonable cost of a meal/gift in return for such hospitality is reimbursable, if approved in advance. The cost of the meal/gift must be supported by a detailed receipt from the restaurant/vendor and clearly explained on the reimbursement request. Travelers are eligible for reimbursement for one host meal/gift per trip.

International Travel

The College provides emergency evacuation and repatriation insurance to all travelers, as well as travel services through the Five College Risk Management AIG/Travel Guard program. If a traveler believes that other travel or flight insurance is needed (for example, the trip has a complex itinerary of several flights through several countries with a high risk of strikes and cancellations) the need and coverage should be approved in advance. Otherwise, in general, expenses for trip insurance will be the responsibility of the traveler. If your project involves international travel, you must include with your proposal a signed International Travel Waiver of Liability. If you are under 18 years old, both you and your parents must sign the waiver. International travelers must also submit a signed statement that you have registered your trip with AIG/Travel Guard. (Students applying online for Gregory S. Call and ADP funds will find a section in the application requiring registration acknowledgement.)

For further information and a link to registration, please see Five College Risk Management AIG/Travel Guard program.

In addition to registering your travel through the Five College site, you must register on the Amherst College Travel Registry. Additional information on Health and Emergency Medical Assistance may be found on the Study Abroad website.
Additional Items That Are Not Reimbursable

- Clothing purchased on a trip
- Gifts for friends and family
- Personal items for daily life—for example, contact lens solution, toothpaste, hairbrush

Summer Research Fellowship

Research support is awarded at the rate of $440 a week (with a commitment of 40 hours/week) for independent research related projects. This rate will increase to $480 for the summer of 2019. Typically, checks are distributed twice: one at the beginning of your term and the other midterm.

Expense Reconciliation

Students must complete and send to the Controller’s Office a Request for Student Payment form including project # and all receipts and supporting documentation. All required support as outlined in this policy must be attached to an expense summary that is easily followed. Incomplete travel and expense reports and those outside of this policy will be returned to the individual requesting reimbursement. Expenses incurred in a foreign currency must be converted to U.S. dollars by the spender/traveler using the exchange rate at the time the expense was incurred. The U.S. dollar equivalent and date of the transaction must be provided on all receipts. Here are two sites that work well for exchange rate history: www.x-rates.com and http://www.oanda.com/currency/converter/.

All expenses for reimbursement must be listed on a Student Research Expense Reimbursement Template.

Columns must include:
- receipt number that student has assigned
- date of expenditure
- category of expense (food, lodging, etc.)
- item
- amount (please make two columns if the amount is in a foreign currency – the first listing the amount in the currency, the second showing the conversion to US dollars for the date the expense was incurred)

Receipts must be numbered, in date-order, neatly clipped together

Questions? Contact Deb Bishop ~ 413.542.2014 ~ 103A Converse Hall