University Policy 6290

Accountable Plan

Effective Date

November 2010

Last Revision Date

September 2011

Responsible Party

Vice President and Chief Financial Officer, (208) 426-1200
Office of Information Technology, (208) 426-4357

Scope and Audience

This policy applies to all users of University IT Resources.

Additional Authority

- Family Educational Rights and Privacy Act 34 CFR Part 99
- Electronic Communications Privacy Act of 1986 (ECPA)
- Idaho Code 67-5745C(3)
- Idaho Code Chapter 1, Title 74 (Idaho Public Record Act)
- Executive Order 2005-22
- Idaho Technology Authority (ITA)
- Idaho State Board of Education (SBOE)
- University Statement of Shared Values
- University Policy 1140 (Copyright Fair Use)
- University Policy 1060 (Non-Discrimination and Anti-Harassment)
- University Policy 1065 (Sexual Harassment)
1. **Policy Purpose**

To maximize the value of University Information Technology (IT) resources, permit maximum freedom to use consistent with state and federal law, policies of the Idaho Technology Authority (ITA), and Idaho State Board of Education (SBOE).

2. **Policy Statement**

In accordance with IRS regulations, the University has an accountable plan that allows it to reimburse employees (and in certain cases non-employees) for authorized business expenses with no impact on taxable compensation. The accountable plan rules apply to all payments, reimbursements, or advances for authorized business expenses both travel and non-travel related.

3. **Definitions**

3.1 **Information Technology (IT) Resources**

An array of products and services that collect, transform, transmit, present, and otherwise make data into usable, meaningful and accessible information. IT Resources include but are not limited to: desktop, laptop, and tablet PC’s; handheld devices including but not limited to, cell phones; e-mail, voicemail, servers, central computers, and networks; cloud storage systems; network access systems including wireless systems; portable hard drives and databases; computer software; printers and projectors; telephone equipment and switches including local and long-distance services; camcorders, TVs, VCR’s, and FAX machines; satellite equipment and any other current or future IT resource adopted by the University as new technologies are developed to add to this array.

4. **Responsibilities and Procedures**

3.1 **Accountable Plan Requirements**

a. To comply with the University’s accountable plan, an employee must:
(i.) Have paid or incurred business-related expenses while performing services for the University. To satisfy this requirement, there must be a business connection or purpose for the expense and the expense must be both ordinary and necessary.

(ii.) Properly account for and substantiate the expenses within 60 days after the expenses are paid or incurred.

- To satisfy this requirement, an employee must document and request reimbursement for business expenses within 60 days after the expense is paid or incurred.
- Travel-related expenses must be accounted for within 60 days after the last day of a trip.
- Expenses are substantiated with original, itemized receipts, or when not available a printed receipt from the internet showing proof of purchase and payment.
- Per diem reimbursements for meals may be paid without supporting documentation up to the maximum allowed by the state travel policy for all official travel requiring an overnight stay.

(iii.) Return any payment, reimbursement, or advance in excess of amounts substantiated within 60 days after the expense is paid or incurred. To satisfy this requirement an employee must repay the University any reimbursement or advance in excess of the amounts properly substantiated within 60 days after the advance or reimbursement was received.

b. If one or more of the above three requirements are not met, the payment, reimbursement, or advance to the employee will be included in the employee’s wages, subject to tax withholding, and reported to the IRS and the employee on the applicable form. Reimbursements will not be processed if received more than 120 days after the transaction date, or if the employee is on travel status when the expense is incurred, more than 120 days after the last date of travel.

c. The substantiation requirements of this policy also apply to nonemployees (e.g., independent contractors) conducting University business. If a non-employee does not properly account to the University for his or her expenses, the individual will not be reimbursed.

Revision History

May 2011; September 2011