Expenses and Reimbursements under the Accountable Plan

Note: Payments under the purview of this standard include travel, p-card, and other out-of-pocket expenses. Payments for services must go through Indiana University Procurement Services.

Meets the 3 criteria for non-taxability under the Accountable Plan:
- Business Connection
- Substantiation/Reconciliation (within 60 days)
- Return of Funds (only applicable to advanced cash payments to employees)

No

Is there a business connection?

Yes

Is the reimbursement over 120 days?

No

Are there extenuating circumstances?

Yes

Leave a note on the ChromeRiver Expense Report detailing the reason for an exception to the Accountable Plan rules. Expenses 61-120 days will be taxable to the employee.

Routes back to the FO for review and is presented to unit leader (VPs/VCs/ Dean) for exception approval.

Exception denied

FO cancels the appropriate accounts payable, purchasing card, or travel system document.

Exception approved

If a delegate was used, the individual who received the benefit of the purchase needs to be noted on the report for tax purposes.

Yes

Pay through ChromeRiver using the IU ID number if an employee or the vendor number for a nonemployee. This is a ***nontaxable reimbursement***.

No

Yes

No

Per standard, this will not be reimbursed.

Pay through ChromeRiver using the IU ID number if an employee or the vendor number for a nonemployee. This is a ***taxable reimbursement***.