

Reimbursements

There are limited circumstances in which a personal payment (cash, credit/debit card) is the appropriate method to conduct university business. Most purchases must be made through eVA and/or with a Mason P-Card.

Eligible reimbursement expenditures are limited to:

- Emergency office supplies while traveling on university business
- Postage, shipping or photocopying
- Business meals (reimbursed on F&B form)
- Entry fees
- Student event supplies (including food/beverage)
- Research Subject Participants
- Professional membership dues
- Publications fees
- Other expenses when approved, in writing, by Purchasing or Accounts Payable

Purchases not eligible for reimbursement should be purchased by using a Mason P-Card or eVA order. Examples of purchases where the Mason P-Card or an eVA order should be used moving forward are:

- Routine office supplies to include printers, toner, paper etc.
- Computers, monitors or accessories
- Computer software
- Magazines, periodicals, or books
- Any payment to an individual for the performance of services
- Routine food and beverage with the exception of business meals
- Grocery stores/department stores/wholesale clubs
- Consulting Services
- Academic Testing Fees
- Employee Training Course Fees
- Lab Supplies
- Storage Facility Leases
- Space Rentals
- Equipment Rental

Any travel related expenses should be submitted as a reimbursement through the TRS and not through the Payment Request form. The P-Card is the preferred payment method for conference registrations. Travelers may have their conference registration expenses reimbursed through the TRS or a pre-payment may be sent directly to the vendor on their behalf by completing a Payment Request form.

Eligible reimbursements may be requested by completing the Payment Request form or the Food and Beverage form. **The appropriate form and itemized receipt must be submitted to Accounts Payable within 60 days of the purchase date.**

Using the Payment Request Form

Other Payment Request Form Uses

The Payment Request form may be used to facilitate and expedite requests for advanced payments or eligible personal reimbursements when an eVA order or Mason P-Card is not accepted.

The Payment Request form may be used for the following items:

- Conference registrations (pre-paid directly to the vendor)
- Items eligible for personal reimbursement (listed above)
- US Dept. of Homeland Security or US Postal Service payments
- Other: requires pre-approval by the Purchasing Office. Email your request and provide relevant information to purch1@gmu.edu.

Instructions for completing the form

The Payment Request form is available on the Fiscal Services web site (<http://fiscal.gmu.edu>) under the heading “Policy & Communication” - “Forms & Instructions.” A sample form is Appendix F. Step-by-step instructions for using this form are listed below.

Optional Tracking Number: Use this field to match accounting records to your source documents. You may use any alpha or numeric system you choose.

Use of this form: The appropriate box must be marked to indicate the type of payment being requested. If the payment requested is not one of the types listed, the *Payment Request* form should not be used. You may call Accounts Payable at 3-2580 with any questions.

Payee Information - *Payee:* Enter the name as it should appear on the check.
Address: Enter the address to which the check will be mailed.
G#: Enter the G #. First-time payees must complete and attach the [substitute W-9](#) form.

Contact Information - *Requestor:* Enter the name of the person Accounts Payable may contact.
Tel: Enter Mason telephone number
Dept. Name: Enter the name of the Mason department.
MSN: Enter department Mail Stop number
Date Submitted: Enter the date submitted to Accounts Payable

Date Required: If there is a deadline for the vendor to receive the check, such as an “early bird” registration discount, enter the date here. Otherwise, leave this line blank.

Check the box that applies: Check appropriate box for check distribution.

Check the appropriate box related to immigration status of payee:

If the payee is a nonimmigrant visa holder or the payment is made on behalf of a nonimmigrant visa holder and the activities are conducted in the United States, indicate visa status and send the Payment Request form to International Tax, MS4B2. Contact the International Tax Coordinator at ext. 3-5223 or inttax@gmu.edu for additional information regarding payments to nonimmigrant visa holders.

If the payee is a non-U.S. citizen OR nonimmigrant visa holder and activities are conducted outside the United States, send the Payment Request form and the [Statement for Services Completed Outside the U.S.](#) to

Using the Payment Request Form

International Tax, MS 4B2. Contact the International Tax Coordinator at ext. 3-5223 or inttax@gmu.edu for additional information.

Nature of Expenses: Describe the purpose of the expenditure. Include all information needed to justify the expenditure as a bona fide use of state funds and/or why the expenditure is necessary in carrying out a university task or function.

Enter Fund/Org and Account codes: Unit fund/org and correct account code to be charged. Search the list of [Expenditure Account Codes](#) with definitions and examples. **Activity Code** - This code requires pre-approval. Only enter the activity code if applicable.

Amount: Enter the amount of the request in U.S. dollars and cents. Virginia sales tax is usually not a reimbursable expense. Please see "Points to Remember" below for more information.

Signature Requirements

Reimbursement: If the request is for reimbursement the employee or student being reimbursed must sign on **line 1**; The fund/org approver must sign on **line 2**; The supervisor of the payee requesting reimbursement must sign on **line 3** if payee is the fund/org approver.

Other advance payments: For payments other than reimbursements, the fund/org approver may sign on *either line 1* (if he/she is completing the form) *or line 2*. *It is not necessary for an approving official to sign on both lines.*

Signature Cards: All persons signing as fund/org approvers must have a signature card on file in Accounts Payable for the fund/org being charged. Contact 3-2580 with any questions.

Distribution: Send the original *Payment Request* form and any required attachments to Accounts Payable at MSN 3C1. A copy should be kept for department records.

Important Points to Remember

- Direct Deposit of the reimbursement is strongly encouraged. Direct deposit is initiated through Banner Self Service in order to expedite the reimbursement request. Please see the [Direct Deposit Setup](#) for instruction on adding banking information. Only one Accounts Payable direct deposit may be setup for travel and other reimbursement requests.
- Conference registrations paid directly to vendor: If there is a due date for early registration discounts, note this date on the Payment Request form under "Date Required" line. Accounts Payable will expedite the payment to receive the discount. Please allow at least ten working days to process the payment. (Note: Before preparing a Payment Request form, determine if the conference will accept the P-Card. This will be the easiest way to pay the registration and the quickest way to obtain the discount.)
- Sales tax: The university is exempt from paying sales tax in Virginia except for the tax on lodging and certain prepared foods. As such, Virginia Sales tax will usually not be reimbursed. Consult the following chart guide for further information: <http://fiscal.gmu.edu/wp-content/uploads/2016/09/SalesTaxPreparedFood.pdf>. The Sale and Use Tax Certificate of Exemption is available online at [Tax Exemption Certificate](#) or contact Purchasing and Accounts Payable at 3-2580 for a copy of the University's Sales Tax Exemption Certificate.