

Employee Travel & Expense Reimbursement

EXPLANATION OF LATE FILING

Purpose: The **Explanation of Late Filing** form must be completed by the employee whenever his/her expense reimbursement request is submitted more than **sixty (60) days** after the date on which the expense was incurred. Refer to Agency of Administration *Bulletin 3.4: Employee Travel & Expense Policy* regarding the timeliness of claims. This form is required to ensure compliance with tax regulations under the Internal Revenue Code. Expense reimbursement claims submitted beyond 60 days will be considered taxable income subject to tax withholding, unless a **reasonable exception** has been approved by the Commissioner of Finance & Management. **Meeting the threshold for a reasonable exception is a high bar to attain** and depends on the facts and circumstances of the situation and typically involves extenuating unforeseen circumstances. The form must be signed by the employee and the employee’s supervisor, and submitted to the department’s expense coordinator.

EMPLOYEE NAME		EMPLOYEE ID	
DEPARTMENT		EXPENSE REPORT #	

DATE(s) of TRAVEL/EXPENSE INCURRED	FROM	TO	
DESCRIPTION of EXPENSES SUBMITTED FOR REIMBURSEMENT		AMOUNT	\$

The Expense Report was submitted more than 60 days after the expense was incurred because of:

- Serious extended illness of employee or immediate family member
- Death of immediate family member
- Travel outside of the United States for an unexpected extended period of time
- Other

EXPLAIN the FACTS & CIRCUMSTANCES RELATED to the ABOVE REASON

Checking this box indicates that I believe the explanation above does meet the threshold for a reasonable exception and therefore am requesting the associated taxes be waived

Employee Certification: I acknowledge that expense reimbursement requests submitted more than 60-days after the date on which the expense was incurred may be treated as taxable income in accordance with IRS Accountable Plan rules and that employment taxes may be withheld from my wages. I certify the information provided above is accurate and that I will make every effort to submit future expense reimbursement requests within 60-days of when the expense was incurred. I understand that intentional misrepresentation of any information on this form may result in disciplinary action, including possible termination of employment.

Employee Signature & Date: _____

Supervisor Printed Name

Supervisor Signature & Date

Department Expense Coordinator Instructions

- Retain this form with other expense report documentation.
- **If the employee is requesting a waiver, as indicated by checking the box on page 1, send completed form to the Commissioner of Department of Finance & Management for determination of tax status. (Forms that are not requesting a waiver do not need to be routed to the Commissioner.)**
 - After review, the completed form will be returned to the employee and expense coordinator.
 - Do not wait until this form is returned to approve the expense report. Should the threshold be met, the Payroll Division will either intercept the taxable expenses or reimburse the taxable expense earning.
- Department Expense Coordinator Name: _____

Department of Finance & Management (F&M) Use Only**“Reasonable Exception” Evaluation and Decision of F&M Commissioner (or designee):**

Approved: Expense Reimbursement will not be taxed*.
* Except for expense types that are taxable regardless of the 60-day threshold.

Not Met: Expense Reimbursement will be taxed.

F&M Commissioner Signature and Date