

# Reimbursable & Non-reimbursable Quick Reference Guide

## Reimbursable Expenses

If reasonable and necessary, the following are examples of reimbursable expenses.

- Air and rail travel
- Alcoholic beverages purchased in conjunction with official College business entertainment (except for grants & contracts)
- Business related subscriptions
- Car rental
- Change or cancellation penalties imposed by the airlines if due to unavoidable circumstances (supporting documentation must be supplied with the T&E form)
- Gasoline for rental vehicles
- Ground transportation including taxi and metro fares, mileage for personal vehicles, parking fees, and tolls
- Hotel business center and internet charges
- Laundry/dry cleaning during trips longer than five calendar days
- Lodging
- Meals and entertainment while on official College business
- Miscellaneous (room service, luggage storage, and valet)
- Non-employee travel costs (job applicants, guest lecturers, consultants, and others)
- Registration and fees for attendance at approved conferences and seminars
- Taxes associated with transportation, lodging, and meals
- Tips associated with lodging, meals, and transportation if customary

## Non-Reimbursable Expenses

The following are examples of generally non-reimbursable expenses and should be considered a partial listing:

- Airline club membership fees
- Annual membership for charge cards
- Baggage insurance
- Car wash
- Cash advances or any pre-paid gift cards
- Cellular phones and related service fees
- Clothing
- Commuting costs to/from home and normal place of business
- Costs incurred by unreasonable failure to cancel reservations
- Dependent care
  - \*Exception: allowable on external awards when permitted by a federal or private sponsor. Please refer to 2 CFR 200.475(c)(1) for federal awards. Prior to incurring dependent care expenses, please reach out to the Grants and Sponsored Research Office at [grants@smith.edu](mailto:grants@smith.edu).

- Donations and contributions
- Entertainment under federal grants and contracts
- Excessive tipping
- Expenses that have been or will be paid or reimbursed by an outside source
- Fees, interest, and/or late charges associated with personal credit cards
- Fines or tickets resulting from traffic, parking, or other violations
- Fines and penalties
- Firearms, ammunition or explosives
- Funding of PayPal accounts
- Golf or tennis court fees, membership in country, tennis, or golf clubs, or any sporting equipment, except when part of a preauthorized group event
- Haircuts
- In-flight headsets
- Interest or late charges on a Corporate Card
- Lawn care
- Life, accident, or flight insurance premiums
- Lost, broken, or stolen property
- Luggage or briefcases
- Maid service
- Meals when traveling locally on College business
- Movies or games (hotel, theater, or rentals)
- Moving expenses
- Newspaper and magazines
- Personal items
- Pet care
- Service to independent contractors or consultants (See independent contractor policy)

For complete details please refer to the Travel and Entertainment and Procurement card policies.

\*(1) Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that:

- (i) The costs are a direct result of the individual's travel for the Federal award;
- (ii) The costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and
- (iii) Are only temporary during the travel period.

(2) Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the Federal awarding agency. See also § 200.432.