

UCR

Travel and ePay User Group Meeting

March 22, 2018

BFS – Business & Financial Services

A Division of Business & Administration Services (BAS)



UNIVERSITY OF CALIFORNIA, RIVERSIDE

Agenda

- **Staffing Update** (Aver Smith)
- **Tax Documents Revisited** (Aver Smith)
- **Policy Update** (Dorthea Ford)
 - **Gift Card**
 - **Moving Relocation**
- **Mileage Rate Increase** (Dorthea Ford)
- **Hotel Caps** (Dorthea Ford)
- **Payments that require prior approval** (Sandra Danford)
- **Comparison @ time of booking** (Sandra Danford)
- **Survey Response Feedback** (Sandra Danford)

Please consider other attendee's

- “The only complaint I have is the people behind me were talking the whole time and I couldn't hear what was being said. It would be helpful if someone can mention in the beginning of a meeting to "please keep voices down during the meeting in consideration for other". Everyone always does a great job in these meeting & the information is always helpful. Thank you!”

Please hold all questions until the presenters open the floor for questions

Staffing Update

- Accounting Assistant III (PO invoice processing):
Under Recruitment
- Accounting Assistant II (Vendor Maintenance):
Under Recruitment



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Tax Documents Revisited

Tax Documents Revisited

- Federal Forms
 - W9 –Request for Taxpayer Identification Number and Certification
 - W8 series –Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting
 - All federal forms are valid until there is a change of information
- State Forms
 - 587 –Non Resident Withholding Allocation Worksheet
 - Valid only for the agreement in which it was signed
 - A new form is needed for each new agreement (verbal, contract, PO, etc)
 - 590 –Withholding Exemption Certification
 - Valid for 3 years or until there is a change of information
- Forms FTB 587/590 are required regardless of dollar amount being paid.

Tax Documents Revisited (cont.)

- The following type of payments in ePay requires both Federal and State forms be supplied:
 - Honoraria
 - Performance Agreement
 - Stipend
 - Human Subject
 - Casual Labor
 - Game Official
 - Teaching agreements
 - Homestay

These payments are usually subject to 1099 reporting to the IRS.

Tax Documents Revisited (cont.)

- Franchise Tax Board requires any payments in a calendar year of \$1500 or more are subject to 7 % withholding for Non-California Residents.
- UCR is required to withhold 7% unless we receive one of the following:
 - Form 590 – Withholding Exemption Certificate
 - FTB Nonresident Withholding Waiver letter
 - FTB Nonresident Reduced Withholding letter
- An FTB Nonresident Reduced Withholding letter stating the approved reduced withholding amount must be received in Accounting prior to disbursement of funds.

Tax Documents Revisited (cont.)

- Departments should not advise individuals which FTB form to complete
 - Both forms with the instructions should be provided to the payee
 - The instructions will help the payee decide which form applies to them and their tax responsibility
- IRS and FTB forms contain personal protected information
 - Please do not email these forms
 - They should be sent to Accounting via Fax or intercampus mail.
 - Accounting Fax: (951) 827-3314

Tax Documents Revisited (cont.)

- For additional information:

<https://www.ftb.ca.gov/forms/misc/1017.pdf>

- For tax forms:

<http://accounting.ucr.edu/forms.html>



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Policy Update

Taxability of Moving Expense Reimbursement

Taxability of Moving Expense Reimbursement

Taxability of Moving Expense Reimbursement

The UC Office of the President (UCOP) forwarded information regarding The Tax Cuts and Jobs Act (P.L. 115-97) that was signed into law on December 22, 2017 impacting the taxability of moving expense reimbursement provided by an employer.

- Effective January 1, 2018 all reimbursements for moving expenses and payments made to third parties by the employer on and after January 1, 2018 are included in wage income subject to federal income tax withholding, and FICA.
- UCOP will be revising BFB G-13 to reflect policy changes.
- At this time, the process for submitting Moving Expense Reimbursement and payments to Burgess has not changed. Our office will be reporting the taxable payments to UC Path.



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Policy Update

- **Taxability of Certain Employee Achievement Awards**

Taxability of Certain Employee Achievement Awards

Taxability of Certain Employee Achievement Awards

The UC Office of the President forwarded information regarding The Tax Cuts and Jobs Act (P.L. 115-97) that was signed into law on December 22, 2017 impacting the taxability of certain types of employee achievement awards provided by an employer.

- Gift Cards are excluded from the definition of tangible person property.
- Effective January 1, 2018, the value of gift cards for employee achievements are considered taxable wage income.
 - Gift cards or one month of parking or transit passes given for length of service achievements are also considered taxable wage income.
- UCOP will be revising BFB G-41 to reflect policy changes.

Taxability of Certain Employee Achievement Awards

- Procedures for submitting expenses
 - Reimbursement to employee
 - List of recipients-including employee id numbers
 - Attach to backup in Epay
 - Gift cards on Purchase Orders
 - List of recipients- including employee id numbers
 - Department Head approval
 - Backup attached to Purchase Order
- Recharge (Dining Dollars, Parking Passes, etc.)
 - List of recipients- including employee id numbers
 - Email copy of recipient list to epayfeedback@ucr.edu

“Original Invoices still need to be sent to Accounting”

Taxability of Certain Employee Achievement Awards

Gift cards from retail stores that sell tangible items are considered allowable per UCR Policy BFB G-41.

- Allowable store gift cards include, but are not limited to:
 - Target, Subway, Starbucks, Costco, Rubio's, Lowes and Barnes & Noble
- Gift cards for services are still unallowable per UCR Policy BFB G-41 because services do not constitute tangible personal property.
- Unallowable gift cards include, but are not limited to:
 - Mission Inn, Spa Envy, iTunes, Visa/MasterCard/American Express Gift Cards, Movie Theatre/ Movie Rentals, Amazon ,Dinner and a Movie Gift Card Pack, Gaming (Xbox, Play Station, Nintendo), Travel/Airline, Pre-Paid Phone



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Travel Policy Updates & Reminders

Travel Policy Updates & Reminders

Updates:

- **Mileage rate increase:**

- *As of January 1, 2018 the reimbursement rate for the use of a private automobile for University business travel increased from 53.5 cents a mile to 54.5 cents a mile*
- *The reimbursement rate for driving an automobile in connection with a move or relocation increased from 17 cents a mile to 18 cents a mile.*

Travel Policy Updates & Reminders (cont.)

Reminders:

• Lodging

- Maximum of \$275 on nightly room rates for travel assignments of less than 30 days within the continental United States (CONUS).
- *Lodging expense reimbursements are actual up to \$275 per night before taxes and mandatory hotel fees*
- *Must be supported by original itemized receipts, regardless of the amounts incurred*
- *Must be reasonable for the locality of travel*
- *Lodging comparisons are required when a traveler is unable to secure lodging at \$275 or less per night*
 - *A print-out of price comparisons within the proximity of the meeting at the time of booking that supports the higher lodging rate incurred.*
- *A traveler who is required to attend a conference where the prearranged conference lodging rate exceeds the \$275 per night cap may stay at the conference hotel without exceptional approval.*



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Travel situations requiring advance approval

Travel situations requiring advance approval

- Indirect/Interrupted itineraries
 - Additional details at: (add link to Acctg website)
- Private/ Charter aircraft
- Supervised group trips
- Surface transportation in lieu of airfare
- Use of higher cost airfare other than listed exceptions
- Reimbursement of travel expenses for non-university travelers



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Flight Comparison

Flight Comparison

A flight cost comparison should be based on what UC would have paid, which can be obtained by a Connexus-related travel agency prior to or at the time of booking the trip

- **When is a Flight Comparison required?**

- When a Traveler adds additional non-business related locations or dates to the trip
- When a Traveler extends a business trip for personal reasons
 - Taking time prior to the scheduled meeting/conference
 - Extending travel beyond the date of meeting/conference
- Beginning and or ending a trip in a location other than within the vicinity of the travelers home/headquarters for personal reasons
- Takes an indirect route to business location
 - Covered in 12/7/17 Travel/ePay User Group
- Using Personal Vehicle in lieu of flying

Flight Comparison

- **When should a flight comparison be completed?**
 - A flight comparison should be completed **at the time of booking** to ensure an accurate comparison.
 - If a comparison is unable to be completed at the time of booking, a mock travel scheduled approx. 2 weeks out from current date. (using the same days of travel). The lesser amount is the allowed reimbursement.
 - If 2 week period includes a holiday, extend comparison out an additional week or more.
- **Why its important to do a comparison at time of booking?**
 - To ensure an accurate comparison is retrieved.
 - Comparisons completed after initial booking or completion of the trip may be less and the traveler may not receive full reimbursement of the flight purchase.
 - To show that the personal time taken did not cost the University any additional cost.



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Survey Responses

Survey Responses

- **Special handling on reimbursement checks. For example sending checks to foreign countries and sending the check via mail with tracking information.**
 - Special handling is reviewed on a case by case basis and requires up front communication with AP
 - Foreign Payments – Wires are recommended if a check cannot be accepted.
 - Domestic Payments needing tracking – We can send Fedex if the department provides a slip
- **I would like to say that today was a successful meeting. I feel that there may have been some confusion as to when you need a new W-9 form with honorariums and professional agreements so I think that should be revisited. It sounded like we need to ask for this each time we process a payment but I later asked and was told that this is not necessary.**
 - W9's are valid until there is a change of information.
 - Businesses can request updated W-9 forms for the purpose of maintaining accurate records.
- **Is it possible to have the "copy as new" feature that eBuy offers?**
 - This item has been added to the list of future enhancements for ePay.

Survey Responses

- **Non-UCR Travelers for Colloquia: recommendation on how communicate policy guidelines for making travel arrangements prior to visiting UCR.**
 - This topic will be added as an agenda item for a future user group
- **Is an ePay w/PO Backup needed/required for hotel and/or shuttle payments for those prepaid (vendor agreements) by UCR?**
 - Epay PO Backup is for the reporting of entertainment expenses only.
 - Travel related items paid on a PO must be reported as prepaid items on the travel voucher submitted after the trip has been completed.
- **Last minute flight changes and how to handle when additional cost is involved. What criteria should the traveler need to provide when this happens and how can we avoid this when it is not really necessary.**
 - This topic will be added as an agenda item for a future user group
 - Follow up with Travelfeedback@ucr.edu if items come up that require immediate assistance

Survey Responses

- **APInvoice@UCR.edu is repeatedly brought up as an email that is not monitored for anything but vendor invoices. I really wish this email could be monitored for correspondence, as that is the Vendor's only means for contacting accounting. If they send a revised invoice to the Dept and copy APInvoice with clarification, this invoice does not always replace the prior one and causes confusion. APInvoice@UCR.edu should be monitored the same way these emails are monitored: epayfeedback@ucr.edu, ebuyhelp@ucr.edu, and TravelFeedback@ucr.edu**
 - Vendors are always welcome and encouraged to contact the transactor responsible for their account directly and many do already on a daily basis. Vendors can call the main phone line for AP and choose from the phone tree at 951-827-3305, or visit <http://accounting.ucr.edu/#contact> for direct line and email information. Issues like the one mentioned above related to revised invoices and resulting confusion is an excellent example of why processors should be contacted directly.

Survey Responses

- **Is there a way to find out when addresses were updated like dates?**
 - UCRFS does not offer historical vendor change information but rather “Last Modified Date”. Last Modified Date represent the date for the most recent time any information for the vendor was modified.
- **Is there a system for us to check if a 590 or 587 is on file?**
 - Due to the sensitive nature of information included on the 590 and 587, the forms are not uploaded into any shared databases.
- **Is there any way to have system generated emails if an item is in someone's queue for longer than 48 hours?**
 - Not at this time. This suggestion has been added to the list of future system enhancements.
- **Would a webinar or live stream these meeting be an option? This way it could be available after the meeting to refer to.**
 - Not at this time; we are discussing possible future options.
 - The PowerPoint Slides for all User Groups are uploaded after the meetings at <http://accounting.ucr.edu/ugmtgs.html>

Survey Responses

- **Comprehensive hands-on training course that would guide us through the PO process.**
 - The Procure-To-Pay process was addressed at the recent Ebuy user group on 3/20/18. The PowerPoint will be available at:
<http://accounting.ucr.edu/ugmtgs.html>
- **Premeeting solicitation of agenda items**
 - Each survey includes a question asking for items you would like to see at future User Groups.
 - Topics that come up after the Survey has closed can be sent to:
Travelfeedback@ucr.edu and Epayfeedback@ucr.edu
- **Copies of agenda, slides, other handouts (helpful tips, faqs)**
 - Agenda's will be provided in advance once they are finalized.
 - PowerPoint slides will be uploaded after each meeting to:
<http://accounting.ucr.edu/ugmtgs.html>
 - Accounting.ucr.edu contains a great deal of printable items like Quick Guides, FAQ's etc. Suggestions for additional items can be sent to:
travelfeedback@ucr.edu and epayfeedback@ucr.edu

Accounts Payable Contacts

- Travel questions and feedback: Service Link (preferred method) or travelfeedback@ucr.edu
- EPay questions and feedback: Service Link (preferred method) or epayfeedback@ucr.edu
- PO Invoice Related:
 - Cathy Newland: A-D, O-P
 - Rosmery Martinez: E-N
 - Philisa Merino-Dent (Temp): Q-Z, Food, Utilities and Freight,
- Travel/EPay: Christopher Baxter and Mimi Collins
- Vendor Maintenance: Sophia Jamshidi (Temp)
- Subcontracts, Travel Card, and Other Accounts Payable inquiries: Dottie Ford and Sandy Danford
- Escalation of Accounts Payable, iTravel or ePay issues: Aver Smith
- Director of Procurement, Business Contracts, Accounts Payable & Travel: Ellery Triche
- AVC Business & Financial Services: Bobbi McCracken



BFS – Business & Financial Services
A Division of Business & Administration Services (BAS)



Thanks for Attending!

Please take the time to complete our Feedback Survey:

<https://forms.office.com/Pages/ResponsePage.aspx?id=xCpim6aGnUGbnr-zPOXAVetsbWuOrYNAo7gHdjTh-yZUMzNHOUNYUFJIVEVKNVhaRFQ3TkIzODIxSS4u>