CBE Reimbursement Submission Employee Guidance

Guidance for Timely Reimbursement Submission and Tax Compliance

Purpose

This guidance explains CBE expectations for timely reimbursement submission. It's intended to assist faculty and staff in understanding the University's 60-day taxability threshold, CBE's 90-day maximum submission deadline, and the steps that help prevent tax consequences, processing delays, and denied reimbursement requests.

Submit Reimbursement Requests Promptly.

UW requires employee expenses to be substantiated within 60 days. After 60 days, a reimbursement may become taxable income. CBE also adheres to a 90-day maximum submission deadline. Requests beyond 90 days require additional approval for documented extenuating circumstances.

Reimbursement Timeline

TIMING	STATUS	WHAT IT MEANS
Within 60 Days	Standard Processing	Submit non-travel expenses within 60 days of the purchase date and travel expenses within 60 days of the travel return date.
More Than 60 Days	Taxable Reimbursement	The reimbursement becomes taxable and is treated as imputed income. The reimbursement amount is added to gross earnings and is subject to applicable payroll tax withholding.
More Than 90 Days	Additional Approval Required	CBE will not route the request for approval or payment without documented extenuating circumstances and additional approval. Expenses from prior fiscal years will not be considered for approval.

Submitting Reimbursement Requests

Individuals incurring expenses are responsible for timely submission of reimbursement requests and supporting documentation. CBE Finance will support the process, monitor aging transactions when possible, and advise on deadlines and compliance requirements.

1. **Submit Promptly:** Submit reimbursement requests as soon as the expense is incurred or travel is completed. <u>*Do not wait until the 60- or 90-day threshold*</u>.
2. **Include Complete Documentation:** Details are your friend! Provide an itemized receipt, a clear UW business purpose, required approvals, currency conversions, and other supporting documentation at the time of submission.
3. **Respond to Follow Up:** Respond promptly when additional information or documentation is requested so processing is not delayed.

Travel Expenses

» Submit travel reimbursement requests as soon as possible after travel is completed.

» Certain eligible expenses, including airfare, conference registration fees, and prepaid lodging, may be reimbursed before travel occurs.

» Submitting eligible expenses early can reduce personal out of pocket costs and help prevent reimbursement delays.

Grant and Sponsored Research Expenses

Grant and sponsored research expenses must also comply with sponsor requirements, award periods, and reporting deadlines. Do not rely on the CBE 90-day deadline when charging an expense to a sponsored award. Sponsor requirements may require earlier submission, and delayed expenses may jeopardize allowability or available funding.

Exceptions and Additional Approval

Requests submitted more than 90 days after the applicable purchase or travel return date will not be routed for approval or payment without additional approval based on documented extenuating circumstances.

- For an expense incurred within the current fiscal year, coordinate with the Dean's Assistant, Bryce Edward, at bedward@uw.edu to request approval.
- Include the approval documentation with the reimbursement request.
- Expenses incurred in prior fiscal years will not be considered for approval.

Important Reminders

- **Be Mindful of the 60-day Threshold:** Expenses submitted beyond 60 days may become taxable and are treated as imputed income. The reimbursement amount is added to gross earnings and is subject to applicable payroll tax withholding.
- **Know the 90-day Maximum:** Requests beyond 90 days require documented extenuating circumstances and additional approval.
- **Prior Fiscal Year Expenses Are Not Eligible for an Exception.**

Questions

Contact CBE Finance and Administration before submitting a reimbursement if you have questions about eligibility, required documentation, taxability, or timing. CBE Finance support: be-finance@uw.edu.

Related Resources

- UW Taxable Reimbursements and 60 Day Reimbursement Policy (became effective July 6, 2026)
- UW Expense Report Reimbursements
- Washington State Administrative and Accounting Manual, Section 10.80
- CBE Finance and Travel Forms