

Northwest Louisiana Technical Community College

Expense Reimbursement

Original Adoption: October 16, 2019
Effective Date: October 16, 2019
Last Revision: January 1, 2023

In accordance with IRS regulations, Northwest Louisiana Technical Community College will reimburse employees for authorized business expenses with no effect on taxable compensation.

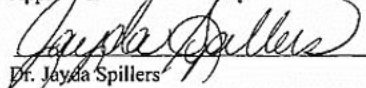
To qualify for a nontaxable expense reimbursement, an employee must:

1. Have submitted and received prior written approval for the expense from the Chancellor or Vice Chancellor of Finance and Administration,
2. Have paid or incurred the expense while performing official services on behalf of NLTC,
3. Have submitted an Accounts Payable Check Request/Travel Expense form which properly substantiates the expenses,
4. If the reimbursement is travel related, the employee must have ensured all travel arrangements and requests adhere to the Louisiana Office of State Travel Guide in affect at the time of travel.

Non-employees

The substantiation requirements of this policy also apply to non-employees (e.g., independent contractors and students) on NLTC business. If the non-employee does not properly account to NLTC for their reimbursed expenses, then any reimbursement will be reported as income to the IRS and to the non-employee on the applicable form

Approved:



Dr. Jayda Spillers

Chancellor