

TEES Receipt Policy for Employee/Student Non-Travel Reimbursements

In conjunction with IRS guidelines when reimbursing an individual for a non-travel expense, the receipt needs to show evidence that it was paid. A receipt that does not show proof of payment (i.e., evidence of the credit card having been swiped or a zero balance) will not be accepted without additional information from the payee. For example, if a restaurant receipt does not show proof of payment because payment was in cash, then the receipt must be *signed* by the person seeking the reimbursement with the statement "paid with cash" and dated as well. When paid by credit card, the receipt typically shows the payment method (Visa, Discover, etc.). If the receipt showing that the bill was paid with a credit card was not retained, then the credit card statement is also an option to show proof of payment. In many situations for restaurant receipts, both the itemized unpaid receipt and the receipt showing proof of payment will be turned in as part of the reimbursement process. Remember to refer to TFO Memo 2012-02 when submitting non-itemized receipts only. Below is an example of a receipt that has no proof of payment and a receipt with proof of payment. Both were turned in for this business meal reimbursement (along with the business meal form, of course).

Example 1. Receipt with No Proof of Payment

La Riviera
Restaurant & Bakery

visit www.lariviera-bcs.com
Thank you, have a great day!
3700 S. Texas Ave,
Ste 300
979-846-5913

Server: Daythal	10/22/2013
Table 75/1	1:19 PM
Guests: 4	10004
Tomato Soup (2 @5.00)	10.00
Turkey Wrap (2 @9.00)	18.00
Iced Tea (2 @2.25)	4.50
Southwest Chk (2 @11.00)	22.00
Fountain Soda (2 @2.25)	4.50
11 Items	5
Subtotal	59.00
Tax	4.87
Total	63.87
Balance Due	63.87

Example 2. Receipt with Proof of Payment

visit www.lariviera-bcs.com
Thank you, have a great day!
3700 S. Texas Ave,
Ste 300
979-846-5913

Server: Daythal DOB: 10/22/2013
01:22 PM 10/22/2013
Table 75/1 1/10004

Visa 2097156
Card #XXXXXXXXXX [REDACTED]
Magnetic card present: JOHNSON WARD
Approval: 03960D

Amount:	63.87
+ Tip:	<u>12 -</u>
= Total:	<u><u>75.87</u></u>