

Please see below for upcoming changes to Bowdoin's Expense Reimbursement and Cash Advance policy. Changes will be effective January 1, 2019. Please contact Lisa Roux Gauthier ([lroux@bowdoin.edu](mailto:lroux@bowdoin.edu)), Lynne Toussaint ([ltoussain@bowdoin.edu](mailto:ltoussain@bowdoin.edu)), or Robin Saindon ([rsaindon@bowdoin.edu](mailto:rsaindon@bowdoin.edu)) if you have any questions.

Beginning January 1, 2019, expense reimbursements submitted more than 60 days from when the expense was incurred ("expense date") will be considered taxable income to the employee and will be reported to the IRS as part of W-2 wages. Under IRS (accountable plan) rules, reimbursement requests submitted more than 60 days from the expense date represent taxable income to employees. Due to stepped up enforcement by the IRS, the College is also enhancing its compliance efforts.

Generally speaking, the expense date represents the date of purchase. For expenditures 3T6v Tc011 T u8d2sf0 p2w 0.2 receive the full amount subsequent payroll correction will not "gross up" wages

Cash advance  
unsecured  
expense  
reported  
less than  
administrative  
leaves,