

Other Business Expenses

1. In order to comply with IRS tax reporting requirements, payments for non-travel-related services should be made directly to the service provider. A purchasing card may be used to make these payments. An employee seeking personal reimbursement for such expenses will be asked to request a refund from the service provider so that the University can pay the service provider directly from Accounts Payable. Exceptions to this policy may be granted in certain circumstances by the Controller's Office.
2. Payment to employees for services, including student employees, must be in the form of payroll compensation. No payments to employees for services will be paid from Accounts Payable.
3. Please refer to the University Cell Phone Policy (see "Mobile Device Policy") regarding reimbursement for cell phones.
4. Payments for services should be made pursuant to a contract signed by a University Officer.
5. Employees may not purchase Costco memberships, Amazon Prime contracts or similar purchasing arrangements without the approval of the Office of the Controller.
6. Honoraria, gifts and awards paid to employees, non-employees and students present a variety of complex tax concerns. Please contact the Controller's Office prior to committing to any such payments.
7. Expenses related to any raffles, poker tournaments or other events that may be considered gambling should be cleared through the Controller's Office in advance to ensure compliance with applicable tax regulations.
8. Federal grants and most other grant-making organizations prohibit the use of grant funds to purchase alcohol. Accordingly, ALL alcohol purchases must be excluded from reimbursement requests that are funded by grants. Other limitations may also apply to grants. It is the responsibility of the principal investigator or grant owner to know and adhere to any such limitations.
9. The University may reimburse initiation and/or membership fees for certain social and business clubs with approval of an officer of the University and when a clear business purpose exists. Such payments may be treated as taxable income to the employee per IRS rules.
10. Some employees may be provided lodging and meals as compensation when they are required to live on campus for the convenience of the University of

Portland. On-campus lodging may include some basic personal services such as laundry or housekeeping. The University does not provide housing or food allowances, nor does it reimburse for the use of a personal residence owned by the employee.