

EKU Expense Substantiation

The University reimburses employees for business expenses in compliance with IRS regulations which require employees to document the business connection of the expense. Adequate accounting includes documenting the cost of each separate expense, business purpose, time and place of the entertainment or gift, and business relationship with the recipients. Expenses that are not adequately documented, either paid directly by the University or reimbursed to an employee, become taxable income to the employee who incurred the expense.

To ensure that this payment or reimbursement remains non-taxable to you, please provide the information requested below.

This documentation is submitted as substantiation for:

Direct Pay Request

Pro Card Expenses

Department

Contact Person or Cardholder

Phone

Itemized Receipt _____

Time and place of event or gift _____

Business purpose of the event or gift _____

Attendees or recipients and business relationship—please list the names of all individuals in attendance or receiving the gift; if the list includes more than 25 attendees, please **describe** the nature of the group.

Organization code _____

For Direct Pay Requests, return the requested substantiation to **Accounts Payable Coates CPO 3A 622-1810**

For Pro Card reports, return the requested substantiation to **Procard Administration procard@eku.edu**