Maryland Institute College of Art
Employee Expense Reimbursement Policy

Created November, 2015

I. Requirements for reimbursement:
   a. Must be an allowable business expense
   b. Substantiation of the expense (original receipts)
   c. Proper approval signatures

II. Approval authority:
   a. All Employee Expense Reimbursements require approval from the employee’s 
      Supervisor as well as the departmental Budget Manager as indicated by their 
      signatures.
      i. The employee’s Supervisor and the departmental Budget Manager could be the 
         same individual depending on the employee. This person should sign on both 
         the Supervisor line and the Dept. Budget Manager line, so it’s clear that they are 
         serving as both.
   b. VP’s will continue to sign off on expense reimbursements if the total amount is equal to 
      or greater than $500.
   c. If the direct supervisor is unavailable to approve the employee’s expense report, it is 
      acceptable for the next level supervisor to sign in their absence. The supervisor that is 
      signing must be higher in the organizational hierarchy.
   d. For Faculty, the faculty member’s Chair OR Associate Dean OR Vice Provost can sign off 
      as Supervisor.
   e. For the School of Professional and Continuing Studies, Supervisor can be the Program 
      Director, Program Coordinator, Manager, or Associate Dean with management-level 
      oversight that is not directly supervisory in nature.
   f. In certain circumstances, non-employees may be reimbursed using the Expense 
      Reimbursement form i.e. alumni, students who aren’t MICA employees, jobseekers, 
      unpaid guests who are donating their time to MICA.
      i. Only the departmental Budget Manager must sign the form in this case. 
         Supervisory signature and Employee signature are not required.
      ii. As a rule, Independent Contractors should not submit reimbursable expenses. 
         They should include this in the fee for their services to avoid any confusion 
         regarding their status as a contractor vs. employee.

III. Payment methods:
   a. This policy applies to purchases made with:
      i. MICA corporate cards
      ii. Cash advances
      iii. Expenses paid directly by the employee

IV. Mileage Reimbursement:
   a. Mileage is reimbursed at the current allowable IRS rate which is indicated on the 
      expense reimbursement form. It can also be found here: 
      https://www.mica.edu/News/Mileage_Rates.html
   b. Attach Google Maps or MapQuest documentation that clearly shows the reimbursable 
      mileage based on starting and ending addresses.
   c. Mileage is not reimbursed based on gas receipts.