



## Fraternity Expense Report FAQs (FY22)

### WHAT IS DELTA GAMMA FRATERNITY'S TAX STATUS?

Delta Gamma Fraternity's Internal Revenue Code classification is 501(c)(7), or a social club. This code exempts us from paying income tax on member income, but NOT sales tax. Please note: donations to the Fraternity are not tax exempt due to this status.

*Delta Gamma Foundation's Revenue Code is 501(c)(3). Different taxation exceptions apply. Please contact the Foundation with any questions you may have regarding donations.*

### WHERE DO I FIND A BLANK EXPENSE REPORT FORM?

[Download the Expense Report here.](#)

### WHAT SUPPORT DOCUMENTATION IS NEEDED WHEN FILING AN EXPENSE REPORT?

Receipts are required for charges listed for reimbursement on the expense report. Please make sure to write your name and purpose on each receipt. There are certain charges that may not have receipts such as tips. In these cases, amounts, dates and purpose must be listed on the expense report form.

For mileage reimbursement, MapQuest, Google Maps or similar showing the route start and endpoints and the mile for the trip is required. Alternatively, start/end mileage reading from your odometer is also acceptable.

Everyone who travels for Delta Gamma must prepare a **visit report** to substantiate the work they do for the Fraternity. These detailed reports support the work completed and the expenses incurred. They are maintained Anchorbase for seven years. If you are traveling with a group Council or your RD may assign one person to complete the visit report for everyone involved. In most cases we will not reimburse an expense report until the visit report is posted to Anchorbase. [Download the Chapter Visit Report.](#) In addition to the distribution listed on the template, you can also send the completed report to [Nikki Sabato](#) to expedite your expense reimbursements. **Note:** A visit report is **not** required for large, Fraternity-wide events (i.e. Convention, OTS, Institutes).

### WHEN ARE EXPENSE REPORTS DUE?

**NEW! The IRS has a strict rule on the timing of expense reimbursements.** This rule applies to all staff and leadership. It states that expenses must be reimbursed within 60 days of when the expense was **incurred**, otherwise the payment must be reported on a 1099 as taxable income to the recipient. To make sure we stay within the 60-day limit we ask that you submit an expense report within 30 days of any payment. That way we can ensure that payment is processed well before the 60-day mark.



*Please note: This does not mean within 30 days of an event. For example, if you purchase a plane ticket on April 24 for Convention in June, the expense report must be file by May 24. You cannot wait until after Convention to submit. If you do submit an expense that is outside the 60-day limit it will be reviewed for reimbursement. If it is reimbursed, it is taxable income to you. If required, we will send you a 1099 in January.*

### **WHAT IS THE TIMELINE FOR RECEIVING REIMBURSEMENT?**

Expense reports that are submitted with a handwritten signature, all supporting documentation and completed trip report, if applicable, are processed within ten business days of receipt. If an expense report is submitted with missing information or support, processing time will be prolonged until all information or support is received.

For those signed up for direct deposit of reimbursed expenses, the expense reports are processed on Wednesdays, and the funds are posted on the following Fridays. To sign up for direct deposit, please contact Nikki Sabato, Accounting Manager, at [nikki@deltagamma.org](mailto:nikki@deltagamma.org).

### **WHAT EXPENSES DO NOT QUALIFY FOR REIMBURSEMENT?**

Alcohol and personal purchases are not reimbursable.

When attending a Delta Gamma event such as Convention, OTS or other seminar, if a meal or break is provided during the event, reimbursement for a separate meal, snack item, or beverage will not be issued.

Any expenses reported after the 60-day timeline noted under “When are expense reports due?” may not qualify for reimbursement.

### **WHAT IS THE MILEAGE ALLOWANCE?**

Delta Gamma Fraternity allows \$.50 per mile for mileage reimbursement. Mileage documentation is required as noted under “What support documentation is needed when filing an expense report?”

### **WHERE SHOULD I SEND MY COMPLETED EXPENSE REPORT?**

Please send completed expense reports and supporting documentation to Nikki Sabato, Accounting Specialist, via the following:

- Email to [nikki@deltagamma.org](mailto:nikki@deltagamma.org) (**preferred method**)
- Fax to 614.487.0540
- Mail to Executive Offices, 3250 Riverside Drive, Columbus, OH 43221
- Questions? 614-487-5493