Accounting FAQ

Where are the forms located for payments and reimbursements?

All PAVIR forms are found on the Forms page. Note that most forms are provided in two file formats: Excel or Word which can be filled out on your computer and then printed for signature, or in Adobe Acrobat format if you wish to print it and fill it out by hand.

How do I determine the IRS mileage rate for reimbursement purposes?

You can check the current IRS mileage rate for business purposes at www.irs.gov. The IRS updates this site whenever the mileage rate is changed so check it out prior to completing your reimbursement form.

How do I know what account number to use on the request for reimbursement form?

The PI or the delegate signing the reimbursement should know on which PAVIR Account the expense belongs, but post-award Contracts & Grants staff can also assist. If you are unsure of who to contact follow this link to see the list of Contract and Grant Assignments by PI/Service.

How will the Subjects in my study receive payment?

Payments to subjects may be made via PAVIR check mailed to the subject, or given to the Principal Investigator/designee for delivery to the subject. Alternatively, research subjects may be paid via a refillable debit card. For more information, refer to the Payments to Research Subjects policy.

What does PAVIR need in order to process a Subject payment?

A completed Request for Subject Payment must be submitted to Accounts Payable. It is important to confirm that the following information is legible and accurate:

- Subject's Social Security Number
- Payment amount conforms to the amount stated on the IRB-approved Consent Form
- Subject's address is current
- If the address has changed since the last Subject payment, please make a note of that on the form
- Mileage rate used is current with IRS regulations. Check rates at www.irs.gov

---

Are Subject payments taxable income?

Yes, Subject payments are taxable income. PAVIR is required to report payments totaling $600 or more in a calendar year and will issue IRS Form 1099-MISC to qualifying payees. In January of every year PAVIR will prepare these forms for every person receiving taxable payments from PAVIR totaling $600 or more in the previous calendar year. The forms will be mailed to the address provided on the payment request unless PAVIR has been notified of an address change.

How long will it take to process a Subject Payment Request and issue a Subject payment check?

If the information on the payment request is legible and accurate, processing should take no more than one or two business days. Same-day processing is possible upon request.

Can a Subject be paid in cash or with a gift card?

Under restricted circumstances and with prior approval, subjects may be paid with cash/gift cards. If you are contemplating paying subjects via cash/gift card, contact your Contracts and Grants Administrator.

In order to request PAVIR support for meals and refreshments at a meeting, what do I need to do?

Complete and submit a Business Meeting Expense form, documenting the research, education or business purpose of the meeting, as well as the meeting date, time, duration, location, agenda, presenter(s), and attendees. Attach detailed receipts to the form and submit everything to PAVIR Accounting. PAVIR will provide reimbursement for reasonable meeting costs based on the receipts and information provided on the form.

What are the guidelines that are used to determine if the request for PAVIR support of meals and refreshments will receive approval?

There are several factors that are considered when reviewing requests for support of meals and refreshments for meetings. Please refer to the PAVIR policy on Support for Meals and Refreshments at Meetings for details.

Is it a good idea to obtain pre-approval of PAVIR support for meals and refreshments?

Yes, PAVIR strongly recommends that meeting organizers obtain pre-approval of PAVIR support for meals and refreshments. Events lacking pre-approval may be denied support or may receive only partial support if the meeting doesn't meet the criteria delineated in the Support for Meals and Refreshments at Meetings policy.

What is needed to request pre-approval for PAVIR support for meals and refreshments?

Submit an email request to the Chief Financial Officer with the following information:

- Meeting's research, education or business purpose
- Proposed meeting location
- Proposed meeting duration
- Proposed agenda
- Proposed presenters and their organizational affiliations
- Proposed attendees and their organizational affiliations
- Proposed food and beverage arrangements

How do I make arrangements for business-related travel?

Make the arrangements yourself, after consulting the PAVIR Support of Travel policy. If any portion of your planned travel expense could be questionable (e.g., auto rental), you should complete and submit to the Chief Financial Officer a Request for Prior Approval of Travel Expense form (available on the Forms page).

What flight and ground transportation expenses are reimbursable?

Reimbursable flight expense is coach class on a domestic airline, with at least a 7-day advance reservation to secure the most advantageous rate.

Reimbursable ground transportation expense covers the round trip between your home and your departure airport and round trip between your destination hotel and destination airport. Rental cars may be used only when such rental is justified as being more advantageous to PAVIR than the use of other means of transportation.

What lodging expense is reimbursable?

Travelers will be reimbursed for reasonable standard hotel room costs as determined by the meeting site and prevailing hotel rates. Since most professional conferences and meetings are convened at hotels, the conference hotel's room rates are typically fully reimbursable.

What travel-related meal expense is reimbursable?

A traveler may elect to claim per diem or actual meal expense reimbursement.

Per diem reimbursement for Meals and Incidental Expenses (M&IE) is set by either the US General Services Administration (domestic travel) at www.gsa.gov or the US State Department (foreign travel) at www.state.gov. No receipts are needed for per diem reimbursement.

Actual expense reimbursement requires an itemized receipt for each meal. Credit card receipts are not adequately itemized, and are not sufficient documentation of allowable meal expense.

What is local travel?

Local travel is travel within a 45-mile radius of VAPAHCS. Reimbursable transportation, per diem and lodging expenses are different for local travel than for non-local travel. Consult the PAVIR Support of Travel policy for specific information on these differences.

Will PAVIR reimburse me for my business-related travel?

PAVIR has established guidelines and requirements for support of acceptable business-related travel. These examples of acceptable travel activities include, but are not limited to, the following:

- Attendance at meetings of societies or national groups, the recognized or stated primary goals of which are to further medical knowledge, research, or public health;
- Collaboration with scientific colleagues or experts for the purpose of discussing research plans or projects, reviewing data, or learning new techniques;
- Meeting with individuals or business entities for the purpose of furthering the interests of PAVIR or VAPAHCS research;
- Interviewing prospective employees.

Review the policy, PAVIR Support of Travel for specifics.

Is it possible to combine personal travel with business travel?

Yes. However, if any of the business portion of your travel expense is higher than it would have been without combining it with your personal travel, your reimbursement will be limited to what your expenses would have been had you not combined it with personal travel.

Where can I review PAVIR's policy on travel?

PAVIR has a comprehensive policy on travel guidelines, reimbursement criteria and submission processes. Review the PAVIR Support of Travel policy for more information.

Where will I find the per diem rates for my business-related travel?

The Domestic Per Diem rates are located at www.gsa.gov and the Foreign Per Diem rates are found at www.state.gov. Check out the Travel Reimbursement form on the Forms page for further details on calculating per diem costs.

What is the form that I should use in order to be reimbursed for my business-related travel?

The Travel Reimbursement form is located on the Forms page of PAVIR.net. Please follow all the directions in the workbook in order to ensure that your reimbursement is processed in a timely manner.

Who must sign my Travel Reimbursement request?

The traveler must always sign the certification on the form. The Principal Investigator (PI) or a delegate must sign to authorize the expenditure. If the PI is the traveler, then only the PI's signature is required.

How can I ensure that my travel reimbursement is processed in a timely manner?

Complete the Travel Reimbursement form within 10 days of your travel. The best way to be sure that you receive your travel reimbursement check within 10 business days of request submission is to carefully review and follow the instructions on the form and in the PAVIR Support of Travel policy.

What happens if I turn in my travel reimbursement request more than 60 days after my travel is completed?

If you submit your Travel Reimbursement form more than 60 days after travel is completed, you must include a Justification for Late Submission form, signed by PAVIR's Chief Financial Officer and approving reimbursement for your late submission.

In addition, IRS regulations require that PAVIR report any reimbursements for late submissions as taxable income. Therefore, your reimbursement will be reported as income on your year-end IRS Form W2 (if you are a PAVIR employee) or your year-end IRS Form 1099-MISC (if you are not a PAVIR employee).

Under what circumstances can I be reimbursed for a flight booked with non-US-based airline?

Cost savings, convenience and personal preference are ***not*** acceptable reasons for booking a flight on a non-US-based airline.

Use of a non-domestic airline is allowable if your destination is not in the U.S. and:

- It is impossible to reach your destination via a domestic airline; or
- The duration of the non-domestic airline's itinerary is significantly less than that of any domestic airline.

If you are contemplating using a non-domestic airline, advance approval from PAVIR's Chief Financial Officer on the Request for Prior Approval of Travel Expense form is highly recommended.

Under what circumstances can I be reimbursed for a business class airline ticket?

Business class airline tickets are allowable in cases of medical necessity or an itinerary of more than 8 hours duration and involving international travel. Both exceptions require approval of the Chief Financial Officer on the Request for Prior Approval of Travel Expense.

How can I designate a staff member to order supplies for my project?

Giving authority to order supplies is one of the things that may be accomplished through the Delegation of Authority for PAVIR Accounts process on RDIS. Principal Investigators should look for the link on their User Profile.

Will PAVIR pay for my professional licenses, memberships, and journal subscriptions?

Expenses related to professional licensure (annual fees, Board certification courses, etc.) are not allowable, regardless of source of support. No expenditure of PAVIR funds will be authorized for a professional membership unless it includes a publication which furthers PAVIR's research or education mission.

When and where can I pick up my reimbursement check?

If specifically requested on the Check Request, PAVIR will notify you via phone when a check is ready for pick up. To pick up the check, go to the PAVIR office, located in Building 101, Room A2-210. Otherwise, all checks will be mailed via US Postal Service to the address you specify on the form.

What do I need to turn in with the Check Request (or other) form in order to be reimbursed?

Both a detailed receipt/invoice ***and*** proof of payment are required. A copy of a credit card statement shows proof that you paid, but does not usually show what you purchased. Similarly, a quote from a website may have all the details about what the purchase, but it may not include proof of payment.