

Controller's Office Fact Sheet

Revision date: 3/21/12

The Controller's Office Fact Sheet is a summary of frequently used financial and administrative information.

Mileage Allowance Rate

- **Moving:** Effective 1/1/12; 23 cents per mile
- **Business travel:** Effective 1/1/12; 55.5 cents per mile

Total Meals and Incidental Expenses Guideline

Effective April 1, 2011, out-of-pocket expenses (i.e. airfare, conference fees, mileage, hotel, meals, books, etc.) older than 120 days will not be reimbursed. This means that the faculty and staff have a **maximum** of 120 days from the date of the transactions to the date the charges are included on an expense report and submitted for reimbursement through iExpense.

- Receipts are not required for expenses of less than \$75 and must not be attached to the expense report nor retained once the expense report is processed. It is a best practice, but not required, for the traveler to submit all receipts even those that are less than \$75 to the preparer. After the expense report is processed, the associated receipts under \$75 should be shredded. Approvers have the right to inquire and review receipts for expenses under \$75 in situations that they deem appropriate and in those cases where the funding source requires such receipts.
- **or**
- federal published M&IE rates for U.S [domestic](#) and [foreign](#) travel when all 3 meals fall within the same travel day. When travel covers only part of a day, or if the cost of one or more meals is covered by another source, the per diem rate is prorated accordingly.
Incidental expenses included in the per diem rate: laundry, dry cleaning, tips for services. When the per diem rate is used, such expenses are not reimbursed separately.

When a department's workload necessitates **overtime work** of 2 hours or more after normal University hours, the department may pay the employees a meal allowance of \$12 or reimburse actual meal costs up to \$12.

Petty Cash

Treasury Services and petty cash will no longer process out-of-pocket reimbursements for faculty and staff (submit via EMS instead), Treasury Services and petty cash will reimburse out-of-pocket expenses for students and visitors *only for amounts of \$300 or less*. They will also issue cash advances to faculty, staff, and students.

Purchasing Authorization Limits / Threshold

Dollar limits for purchasing transactions are as follows:

Purchasing Card	Small dollar business purchases < \$2,000, not available through SciQuest, Non-travel limit: \$2,000 per transaction; \$10,000 per month,

Out-of-Pocket	In limited circumstances, small purchases, may be made using personal funds. Reimbursement for purchases of this type should be done via EMS. However, if a personal credit card or cash is used for travel and small expenses, the University will reimburse for sales tax paid.
Bids or Single/Sole Source	Over \$10,000 written
Treasury Services and Petty Cash	Out-of- pocket reimbursements for faculty and staff are not allowed from petty cash, such reimbursements should be made via EMS. Petty cash is only available for out-of- pocket expenses for students and visitors and to issue cash advances to faculty, staff, and students
Deposits, Down Payments and Prepayments	All deposits, down payments and prepayments equal to or greater than \$25,000 must be approved by the Director of Purchasing Services.

Equipment

Equipment purchases costing \$5,000 or more and having an expected life of greater than one year are to be charged to Expenditure Types 881100 to 882600. The equipment will be added to the Moveable Equipment Inventory. Consult the Cost Analysis Department at the Office of Grant and Contract Financial Administration for assistance related to equipment classification.

Sales Tax Exemption Meals and Lodging

Certain lodging and meal expenses incurred while traveling on University business may be exempt from state sales tax provided the:

- State allows an exemption for meals and/or lodging expenses,
- University holds a state sales tax exemption certificate in the state of travel, where required, and
- University makes payments directly to the hotel or restaurant using a Yale Purchasing Card or check.

Currently, the University qualifies for travel related sales tax exemption in the states listed in the chart, below. The University is reviewing the sales tax exemption requirements in additional states and will update the chart as additional exemptions are obtained.

Colorado	Maine	North Dakota
Connecticut	Massachusetts	Ohio
Florida	Michigan	Rhode Island
Idaho	Mississippi	Tennessee
Illinois	Missouri	Texas
Kansas	New Jersey	Wisconsin
Kentucky	New York	Wyoming

To obtain a Connecticut sales tax exemption for purchases of meals or lodging, refer to the University Tax website at <http://www.yale.edu/tax/salesanduse.html>.

If you plan to incur meals and/or lodging expenses in one of the above-listed states, please contact the University Tax department prior to travel. The Tax department will provide you with any relevant exemption forms with respect to meals and/or lodging expenses, depending on the state.

Note: In order to obtain exemption, the University must make the payment directly to the hotel or restaurant using a Yale Purchasing Card or check. The sales tax exemption will not apply if a traveler makes the payment using a personal credit card.

Purchase of Other Services or Property

To obtain a Connecticut sales tax exemption certificate, Form CERT-119, for a purchase other than meals

and lodging, contact the Tax Department (432-5530). In limited circumstances, the University may purchase items for resale. Contact the Tax department for a resale certificate. CERT-119 should not be used for purchases that are made for resale.

For sales tax exemptions with respect to purchases of property or services (other than meals or lodging) outside the State of Connecticut, contact the University Tax department.

Time-Off Benefits

For all regular employees (20 hours or more): [Yale University's Benefits Website](#)

Facilities and Administrative Rates for Grants and Contracts

Under the existing Federal rate agreement, the facilities and administrative cost rates are as follows.

	Grants & Contracts Awarded July 1, 2008 to June 30, 2010	Grants and Contracts Awarded July 1, 2010 to June 30, 2012
On-campus	65.5%	65.5%
Off-campus	26.0%	26.0%
DOD Contracts	68.5%	69.2%
Connecticut Mental Health Center (CMHC)	41.5%	41.9%

Fringe Benefit Rates

The following benefit rates effective July 1, 2010 to June 30, 2011, apply to faculty and staff salaries. They will not be applied to student wages or certain supplemental compensation. See the University Chart of Accounts for specific Expenditure Types.

Employee Type	University General Appropriations	Federal Grants & Contracts	University Other Funds & non-Federal G&C	All School of Medicine Funds except G&C
Exempt: Faculty, Post- Doc Associate, Manager & Professional	28.5%	31.0%	32.0%	38.5%
Non-Exempt: Clerical & Technical and Service & Maintenance	47.0%	46.0%	47.0%	47.0%
Part-Time	9.0%	9.0%	9.0%	9.0%

The following benefit rates effective July 1, 2011, apply to faculty and staff salaries. They will not be applied to student wages or certain supplemental compensation. See the University Chart of Accounts for specific Expenditure Types.

Employee Type	University General Appropriations	Federal Grants & Contracts	University Other Funds & non-Federal G&C	All School of Medicine Funds except G&C
Exempt: Faculty, Post- Doc Associate, Manager & Professional	28.6%	30.1%	31.9%	38.5%

Non-Exempt: Clerical & Technical and Service & Maintenance	54.1%	52.4%	54.1%	54.1%
Part-Time	9.1%	8.8%	9.1%	9.1%

National Institutes of Health (NIH) Salary Caps

The NIH caps the rate at which salary can be charged to National Institutes of Health grants, cooperative agreements and contracts (with the exception of those that are clearly defined to be exempt from the cap). Congress legislatively mandates a provision for the limitation of salary. On December 31, 2011 the cap was set at the Executive Level II of the Federal Executive Pay Schedule. Caps for current and prior years are shown below:

Salary Period	NIH Cap
December 23, 2011 – December 31, 2012	\$179,700 ^A
January 1, 2010 – December 22, 2011	\$199,700
January 1, 2009 – December 31, 2009	\$196,700
January 1, 2008 – December 31, 2008	\$191,300
January 1, 2007 – December 31, 2007	\$ 186,600
January 1, 2006 -- December 31, 2006	\$ 183,500
January 1, 2005 – December 31, 2005	\$180,100
January 1, 2004 – December 31, 2004	\$175,700
January 1, 2003 – December 31, 2003	\$171,900
January 1, 2002 – December 31, 2002	\$166,700
January 1, 2001 – December 31, 2001	\$161,200

A. Effective with awards with an initial Issue Date on/after December 23, 2011, the salary limitation is limited to Executive Level II of the Federal Pay Scale, \$179,700. Awards issued prior to December 23, 2011 permit salaries to be charged at the Executive Level I rate until October 1, 2012. Beginning October 1, 2012, all salaries charged to these awards must comply with the Executive Level II salary cap.

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