

Get Ready: Don't Risk Income Tax on your Travel Expenses ^[1]

December 14, 2022

Get ready for the revised Business Expense Substantiation & Tax Implications procedures. Effective January 1, 2023, requirements for timely substantiation/submission of business expenses apply to **Travel Card and Airfare Card** transactions, as well as to employee out-of-pocket reimbursements.

- Beginning 1/1/23, if you do not document, attach receipts, and submit your trip expenses – including **Airfare Card transactions (flights booked in Concur/CBT), Travel Card transactions, and out-of-pocket (personally paid) expenses** – on an expense report in Concur within 90 days of the end of the trip, the full amount of the trip expenses will be reported as taxable income to you.

To prepare:

- **Review any unsubmitted Airfare Card and Travel Card transactions in Concur now**. This week (on December 15), the Procurement Service Center (PSC) is sending their monthly notifications regarding unsubmitted Airfare Card and Travel Card expenses older than 30 days.
- For any unsubmitted expenses related to a trip that ended **on or before October 1, 2022**: assign the Airfare Card/Travel Card transactions to a Travel Reconciliation expense report, add any relevant out-of-pocket expenses (e.g., per diem), enter the required business purpose and receipts, and **submit the report in Concur immediately**. These transactions will otherwise be over 90 days past the trip end date as of January 1, 2023, and the traveler/cardholder could incur a tax liability.

We encourage you to review the Finance Procedural Statement [Business Expense Substantiation & Tax Implications](#) ^[2]. **Questions?** Use the feedback form at the bottom of the procedural statement webpage.

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