



Reimbursement of Extraordinary Pandemic-Related Commute Costs for Students September 1, 2020

The COVID-19 pandemic has led to unprecedented challenges for members of the UCSF community, including financial hardships resulting from unanticipated expenses due to the pandemic. This letter serves as notice that departments may use discretionary funds to reimburse students for extraordinary pandemic-related commute costs.

Background: In March, President Trump declared COVID-19 as a “federally declared disaster”. As a result, employers are authorized to make tax-free “qualified disaster relief payments” under 26 U.S. Code § 139. Such payments may be made for reasonable and necessary expenses incurred by an employee in connection with their essential work for the University.

Source of funding:

- Departments may use discretionary or other eligible funds sources, consistent with the table attached to this guidance.

Who is eligible?

- Current UCSF PhD students who conduct work on-site in UCSF laboratories. Other students working on-site, such as students working in the dental clinics, may also be reimbursed if funds are available.
- An individual cannot receive reimbursement from departmental funds and also receive funding from both the UCSF COVID-19 Relief Program and a donor-restricted source of funding for COVID-19 qualified disaster relief at UCSF.

What are allowable expenses?

- This program is intended to allow departments to reimburse reasonable and necessary commute-related costs incurred due to the COVID-19 pandemic, such as the incremental cost of paying for a UCSF parking permit used during the pandemic versus a monthly MUNI pass and BART fare used previously.
- Eligible expenses must have been incurred on or after March 13, 2020.
- Funds are for needs over and beyond prior, baseline expenses before the pandemic.
- Funds must not be used for expenses otherwise paid for by insurance or other reimbursements.
- No limit on the total amount of reimbursement will be set, but departments should ensure that costs are reasonable and necessary.

What is the process?

1. Students will be reimbursed via MyExpense. The student should request approval from their department for reimbursement, including asking for a chart-string (or speed type).
2. The student can then create their MyExpense request. (Note: Instead of receipts, students should upload a “general statement” of their expenses. Additionally, students should use an Expense Type of “QDP” for tracking purposes.)
3. After the student successfully submits their MyExpense request, it will be routed to their departmental finance administrator for approval.
4. The student will be paid in 7-10 days after the MyExpense request is approved.

Do I need to repay money received from the UCSF COVID-19 Relief Program?

You will be expected to return the funds only if the expenses that were reimbursed are subsequently reimbursed from another party or fund source.

Do I need to submit receipts for expenses incurred?

Receipts do not need to be submitted. For amounts over \$100, students should submit a statement explaining the nature of the amounts requested (time period, number of trips, calculation of extraordinary cost). While reimbursements are tax exempt, students should retain receipts in case they are requested by the IRS.

How long will reimbursements be allowed?

The reimbursements authorized by this guidance will be allowed through the end of the federally-declared disaster.

Who do I contact for questions?

Departments with questions should contact their control point exceptional approver for travel and entertainment expense.

Allowable Fund Sources

The table below provides guidance regarding the use of funds for Qualified Disaster-Relief Payments. Use of allowable funds requires normal departmental approval.

Funds	Fund Numbers	Conditions
Allowable		
Agency Funds	2001-2012	With approval of fund owner
Tuition and Fees	3000-3110	For awards to students
Private Contracts and Grants	4300-4301	If allowed by sponsor
ZSFG Affiliation Agreement	4200	If allowed by School of Medicine
Clinical Drug Trials	4400	If allowed by sponsor
Campus Core Fund	5000	
Sales & Service – Clinical	5011-5014	
Sales & Service – Other	5018	Non-recharge
Sales & Service – Hospital	5020	
Private Gifts	7000, 7100	If consistent with gift agreement
Endowment Earnings	7700, 7710	If consistent with gift agreement
Unallowable		
State Funds	1800-1899, 1900-1999	
Federal Contracts and Grants	4000-4006	
State Contracts and Grants	4100	
Recharge Revenue	5018	
UCOP Assessment	5170	
Loan Funds	6000-6130	
Plant Funds	9000-9999	
Sales & Service – Auxiliary	5030	