

**Chrome River's (CR) Primary Purpose**

Chrome River's primary purpose is two-fold:

1. Process non-taxable business expense reimbursements to Bowling Green State University (BGSU) employees.
2. Manage the reconciliation of business expenses made on BGSU Purchasing Cards (P-Cards).

BGSU has established policies and processes that together create an IRS compliant accountable plan. Under an accountable plan, BGSU can reimburse its employees on a non-taxable basis for business expenses that the employee incurs, and which would be deductible by the employee as a business expense if they itemized their personal tax return.

**Allowable CR Payments**

- Employee business expense reimbursements.
- Net Payments to international students for which their federal tax withholding has been processed by Payroll.
- Certain payments to non-students participating in grant funded programs for which BGSU does not have any federal informational reporting requirements.
- Certain insurance payments.

**Do NOT use CR for:**

- Scholarships, awards, or prizes
- Payments to anyone not acting as a BGSU employee
- Independent Contractor payments.
- Moving or relocation payments.
- Compensation for services in an employment arrangement.
- Payments that have any federal informational reporting requirement (e.g., 1099M, 1099NEC, 1098T, etc.).