Individual Student Travel Reimbursements Guidelines

Student Travel Reimbursements made directly to students are not reportable to the Internal Revenue Service (IRS) as income if the student can document that the reimbursement for their travel meets one of the following items:

- Directly supports a faculty member's projects or research program.
- Is related to presenting/performing at a conference or leading a session at the conference (a copy of the conference program listing the student as a speaker/presenter/performer must be attached).
- Is associated with a University Department or established student organization (such as USO, Athletics, band) - Typically faculty or a staff member travels with, however a student can travel alone. If Faculty travels with all cost should be included with the Employee travel with no payments made to individual students.
- Is representing the University in a competition.
- Is official University business.
- Is research or other activity performed to fulfill the University's obligations to an outside funding entity.

If one of the above items is applicable, please complete Form **Student Business Travel Certification Form** to be attached with the Direct Pay or Travel App payment types.

TRAVEL AUTHORIZATION APP PAYMENT TYPE

Types of funds available for reimbursement using the Travel Authorization App payment type include:

- E&G
- Grants
- Indirect Funds
- Gifts Funds - if allowed by donor

Common reimbursable items include: Flights, Baggage, Conference Fee, Motel Room, Mileage, RideShare, Mass Transit, and Meal Per Diem.

Examples of qualified reimbursement using the University Travel System:

- Student travels for recruitment or other University business. (E&G allowed)
- Student travels to represent the University in a scholastic competition. (E&G Allowed)
- Student has a job on campus that requires travel, (for example; IIC, endowment research, certain grants, requires specialized training).
- Student travels to present at a conference, where the student's name is published (poster, website, brochure) as a presenter/contributor at the conference. (E&G Allowed)

- Student is a volunteer researcher for a grant, not an hourly employee, and is traveling unaccompanied by a faculty or staff member. If traveling alone a direct payment will need to be submitted.

SCHOLARSHIP PAYMENT TYPE

A student travel payment is generally considered to be a s**cholarship and taxable** if:

- Reimbursement is made for activities that University is relatively disinterested in, or the research is student led.
- If the primary beneficiary of the travel is the student Their work is considered supplemental and may assist with degree success, but no benefit to the University..
- The University obtains little or no benefit.
- Activities are performed to contribute to the development of the skills needed in the students' studies.
- Student travel is required for class completion with a direct effect on student grade.

Types of funds available for reimbursement using the Financial Aid/Scholarship type include:

- Grants
- Indirect Funds
- Gift Funds if allowed

Examples of Scholarship:

- Student travels to do research that the University would otherwise not conduct. The student is the primary beneficiary.
- Student travels to a conference and does not present/contribute in an official capacity.
- Student travels to China for Mandarin language training which will assist in language proficiency needed for degree.
- Is a mandatory requirement of the University's curriculum or research mission Students are responsible for getting to a specified place.

In order to receive a scholarship the student must be a current student when the travel occurs and when the scholarship is applied to their account.

No Receipt Requirement

Scholarship

DIRECT PAY PAYMENT TYPE

Types of funds available for reimbursement using the direct payment type include:

- Grants - where defined and required by the grant.

Common reimbursable items include: Flights, Baggage, Conference Fee, Motel Room, Mileage, RideShare, Mass Transit, and Meal Per Diem.

Receipt Requirement

Direct Pay

Travel Authorization App

***If the outside funding requires the student to perform services to receive the funding, it is considered wage/compensation and payments **must** be processed through payroll.