Student Travel Reimbursement Policy and Procedures

For IRS and tax purposes, it is crucial all student travel is classified properly as either benefiting the University or the individual. To aid in properly classifying student travel expenses, a Student Business Travel Certification form has been created and must be completed and attached, if applicable, along with any other required supporting documentation, to all reimbursement methods. This form is located on the Financial Affairs website under Forms within the Tax Office section.

For more information, including examples, please see the policy for “Payments to or on behalf of students for travel expenses.” This policy is located on the Financial Affairs website under Policies and Reference Material within the Tax Office section.

Below is a high level summary of the policy and procedures for your convenience:

<table>
<thead>
<tr>
<th>Classification</th>
</tr>
</thead>
</table>

**University travel business expense** — Expenses incurred for travel made on behalf of the University where there is a clear business interest and the University is the primary beneficiary. Examples include:

- Directly supporting a faculty member’s project or research program
- Related to presenting or leading a session at a conference
- Representing the University of Wyoming in any manner

**Individual educational assistance expense** — Expenses incurred when travel is mainly to aid in the pursuit of study or independent research and the university is relatively disinterested and obtains little or no benefit. Examples include:

- Undergraduate travel awards
- Individual travel grants
• Training to assist in proficiency needed for a degree, but is not required as part of a degree.
• Dissertation research
• Attendance to a conference not contributing or presenting in any official capacity

**Methods of Payment**

<table>
<thead>
<tr>
<th>Reimbursement to the Student</th>
<th>Direct Payment to the Supplier</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expense Report</strong> – For students employed by the University and only for a clear university travel expense <em>(cannot be used for individual educational assistance expenses)</em></td>
<td><strong>Non-Catalog Requisition</strong> – For student travel-related expenses to be paid directly to the supplier following all Procurement guidelines</td>
</tr>
<tr>
<td><strong>Non-PO Invoice</strong> – For students not employed by the University or travel expenses only benefiting the student and not the University. Must follow <strong>Non-PO Invoice Guidelines</strong>.</td>
<td><strong>University Procurement Card</strong> – For student travel-related expenses allowable under the Procurement Card Policy and Procedures</td>
</tr>
</tbody>
</table>

**Required Documentation and Information**

For every reimbursement or expense related to student travel, a complete description of the purpose including how the travel is considered either a “University business expenses” or “educational assistance to aid the student.”

In addition to the complete purpose description, supporting documentation must be attached when applicable:

• Student Business Travel Certification Form
• Itemized invoice/receipt
• Per diem calculator for expense reports only
• Non-employee travel form (includes per diem calculator) for requisitions and non-PO invoices
• Conference program/agenda
• List of attendees and/or hosting form

Please attach documentation of exceptions made by the tax office.

**Natural Account Expense Coding**

Travel expenses classified as university business should be coded to the respective employee travel or non-employee travel account codes:
<table>
<thead>
<tr>
<th>63001 – Travel Domestic</th>
<th>63101 – Non Employee Transportation</th>
</tr>
</thead>
<tbody>
<tr>
<td>63002 – Travel Foreign Expense</td>
<td>63102 – Non Employee Lodging</td>
</tr>
<tr>
<td>63003 – Hosting Expense</td>
<td>63103 – Non Employee Meals</td>
</tr>
<tr>
<td></td>
<td>63104 – Non Employee Other Travel</td>
</tr>
</tbody>
</table>

Travel expenses classified as **individual educational assistance** or similar are considered fellowships grants and should be coded as followed:

<table>
<thead>
<tr>
<th>Student employed or not employee by UW</th>
</tr>
</thead>
<tbody>
<tr>
<td>66520 – Scholarship to Individuals</td>
</tr>
</tbody>
</table>

For tax purposes, fellowship grant payments are considered taxable income to the student whether reimbursed to the student or paid directly by the University. The preferred method of payment is by reimbursement to the student. The Tax Office will send out notices at the end of every calendar year letting the student know to consult a tax advisor regarding any fellowship grant payments made to them.

**Contact Information**

**Tax Office**  
Room 250, Knight Hall  
Phone: (307) 766-2821  
Email: tax@uwyo.edu

**Division of Financial Affairs**  
Room 202H, Old Main  
Phone: (307) 766-5766  
Fax: (307) 766-3436  
www.uwyo.edu/administration/financial-affairs