



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:

Classification

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

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:

Student employed by UW	Student NOT employed by UW

63001 – Travel Domestic
63002 – Travel Foreign Expense
63003 – Hosting Expense

63101 – Non Employee Transportation
63102 – Non Employee Lodging
63103 – Non Employee Meals
63104 – Non Employee Other Travel

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

Student employed or not employee by UW

66520 – Scholarship to Individuals

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

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Email: tax@uwyo.edu

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