

SAMFORD UNIVERSITY		
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APPLICABLE TO: All Units

ASSOCIATED POLICY: 4.09

TITLE: Student Travel

OVERVIEW

A payment/reimbursement to a student for travel represents either a “University business expense” or a “scholarship/fellowship” payment. The purpose of this policy is to provide additional guidance in order to assist faculty, staff and students in appropriately classifying the type of payment made. The payment/reimbursement must be incurred for the benefit of the University while on University business to be tax-free to the student under the University’s accountable plan. Scholarship/fellowship payments may represent taxable income to the student, and in cases of non-U.S. persons may also require withholding and reporting.

In most cases, an argument can be made that payments for student travel benefits both the individual and the University. However, in order to determine the classification of the payment, the primary beneficiary of the student payment must be identified.

I. University Business Expense

In order to meet the criteria of “University business travel”, the facts must show the purpose of the payment is to reimburse the student for business expenses incurred on behalf of the University. The University has a clear business interest in paying the student’s travel expenses. Students who are active participants are considered to be traveling on behalf of the University and can be reimbursed tax-free under the accountable plan.

Examples of the types of student travel that could be considered University business expenses:

- The travel is related to presenting or leading a session at a conference
- The travel is to represent the University for recruiting purposes
- The travel is for individuals or groups that are part of a formal student organization or club
- The travel directly supports a faculty member’s project or research program (typically federal grant related)
- The travel is required to officially represent the University (athletics, scholastic competition, or student government/leader)

How to Report: Expenses should be reported on an *Expense Reimbursement Report* with a faculty/staff approved *Student Business Travel Certification Form* attached. This includes providing proper documentation and filing the expense report within 2 weeks of travel. See Travel, Entertainment and Business Expenses (Procedure 4.09.1) for required documentation.

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II. [Scholarship/Fellowship](#)

If the facts show the purpose for the payment is for educational benefit to the student or assistance to aid in the pursuit of student or independent research, the payment will be deemed a scholarship/fellowship. Students traveling to a conference as a means of advancing their personal knowledge are deemed to have received a travel scholarship.

How to Report: Scholarship/fellowship payments should be requested using the **Student Account Payment Request** dynamic form on the Samford University Accounting and Financial Services webpage (<https://www.samford.edu/departments/accounting>).

Samford University
Student Business Travel Certification Form

DO NOT COMPLETE THIS FORM FOR NON-TRAVEL REIMBURSEMENTS

A completed Student Business Travel Certification Form must be submitted with an *Expense Reimbursement Report* when requesting reimbursement to a student for University business travel in order for the payment to be made on a tax-free basis under the University's Accountable Plan rules.

Name of Student: _____

SUID: _____

Location and Dates of Travel: _____

I certify that these expenses (check all that apply):

___ Directly supports a faculty member's project or research program, or;

___ Are incurred while representing the University for recruiting purposes, or;

___ Are incurred as part of a formal student organization or club, or;

___ Are related to presenting or leading a session at a conference (a photocopy of the conference program is attached), or;

___ Are incurred while officially representing the University (athletics, scholastic competition, or student government/leader)

Note: The detailed business purpose for student travel must be described on the Travel and Expense Report that this Certification Form is attached to.

If none of the above criteria are met, this form should not be completed and the reimbursement will be classified as a scholarship/fellowship. The payment of a scholarship/fellowship may represent taxable income to the student and may be subject to withholding and reporting if paid to an international student. All payments for scholarship/fellowship can be completed on the dynamic form "Student Account Payment Request" on the Accounting and Financial Services website.

Signature - Faculty/Staff member
Samford University

Date