

NON-EMPLOYEE TRAVEL and Meals: Job Applicants/Students/Study Participants/Volunteers

Non-Employees may only be reimbursed for travel expenses or meals if a quid-pro-quo relationship has been established with GRU through the provision of a service and the travel or meals provided or reimbursed are directly related to that service. (Exclusion from this requirement is extended solely to student groups engaged in official Institutionally-sanctioned activities.)

Under the quid-pro-quo criteria, campus visitors, potential donors, official guests and the like may not generally be reimbursed for travel expenses or for meals. A quid-pro-quo relationship is established with job applicants when the applicant performs a service such as a presentation or lecture. Travel or meals provided to volunteers must be connected with AND incidental to the performance of the service itself (e.g. expenses associated with a volunteer recognition banquet would not be permissible.)

Reimbursements are made by presenting a check request with original receipts, candidates name, address and social security number to the Accounts Payable Department (HSB160), Use of the Travel Expense Statement is preferred as an attachment for ease of expense distribution. Please ensure the presentation and/or lecture date is included on the check request or travel documents.

If the Non-employee is a Nonresident Alien, contact the Foreign Tax Specialist in the Controller's Division at (706) 721-4364 for further instructions.

Non-employees are reimbursed for travel expense under the same terms and conditions as employees, although a Travel Authorization is not required or applicable.

We do not encourage the use of direct billing to the department for airfare but it is permitted. Payment for direct-billed airline tickets use a check request, SAR (Service Agreement Request Form) and W9 for all non-employees and submitted to Accounts Payable for payment. Meals are reimbursed subject to per diem limitations and other policy constrains.

Students/student groups may have their travel paid for by a GRU employee if necessary. The GRU employee must break out their travel under the student travel accounts codes using the same Travel Expense Statement. A list of student names and social security numbers with the business purpose of travel must be submitted. In this case, the Travel Authorization form is not applicable.

NON-EMPLOYEE TRAVEL and Meals: Independent Contractors/Consultants/Lecturers

Consultants, visiting lecturers, and other individuals providing services to GRU are treated as independent contractors. An independent contractor must include his or her travel expenses in the fees he or she charges to the Institution, unless specified otherwise in the contract. (In other words, individuals providing services to the Institution may not be reimbursed travel expenses unless this is specifically indicated in the service agreement or contract.)

If the contractor/consultant is a Nonresident Alien, contact the Foreign Tax Specialist in the Controller's Division at (706) 721-4364 for further instructions.

To the extent that individuals providing independent contract service wish to be compensated for associated business expenses such as travel, those costs will be reimbursed directly to them, based on submitted receipts. Reimbursements are made by presenting a check request with original receipts to the Accounts Payable Department (HSB160). Documentation for payment must include a fully executed Service Agreement Request Form (SAR), a W-9 tax form, and an invoice, attached to a Check Request. SAR and W9 are located under the Accounts Payable Forms:

<https://portal.georgiahealth.edu/portal/page/portal/forms/Finance/Controller/ControllerAccountsPayable>

Mileage and per diem meal reimbursements are made at the same rates as to employees.

IRS Tax Reporting:

Reimbursement of expenses must be accompanied by original receipts in order for the payments to be excluded from the contractor/consultant's 1099-Misc tax form.

Account Code:

Because fees for services are reportable on the contractor/consultant's 1099-Misc, but expense reimbursements are not, it is critical that these two items be reported on two separate CFC's.

The appropriate account code for all expenses supported with copies of receipts and all meal expenses is: **752100**.