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## 2362 – TRAVEL AND ENTERTAINMENT POLICY – NON-AFFILIATE GUESTS

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Resp. Office: Purchasing Services  
Approval: Executive Director, Purchasing Services  
Effective: April 1, 2015  
Last Revision: April, 2015  
Last Review: April, 2018

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### PURPOSE

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The purpose of this policy is to outline the process and procedures for reimbursing Non-Affiliate Guests, both US citizens and Non-Resident Aliens. Payments made directly to Non-Affiliates, require additional review and may be subject to income tax reporting or withholding. They should not be processed through the Concur TEM system and must be reported on a PDA-NA or PDA-F form to ensure appropriate handling.

Non-Affiliate guests are individuals defined as job applicants, lecturers, visiting scholars and other guests who travel, entertain or incur other University business related expenses and seek reimbursement. They receive no additional payment (fee, honorarium, stipend).

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### SCOPE

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This policy and procedure applies specifically to Non- Affiliate Guests for procurement and reimbursement of travel, entertainment or other miscellaneous expenses from the University regardless of the funding source.

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### SPONSOR AND GUEST RESPONSIBILITY

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It is the responsibility of the sponsor for guest travel to ensure the guest understands and follows all Universities policies with regard to procurement and reimbursement of travel consistent with their itinerary, the business purpose of their trip and the requirements of the funding source. It is especially critical that any additional requirements for Non-Resident Alien guests are considered before the travel is incurred and reimbursement is requested.

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### RESPONSIBILITY OF APPROVERS

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Approvers perform a critical control function for the University. Collectively, approvers ensure that expense reports processed for payment are complete, appropriately funded, compliant with policy, and are associated with activities that have a valid and necessary business purpose. Designated approvers should assist the employee or student as necessary with understanding applicable policies and compliance requirements.

The approver is also responsible to monitor ticket usage to ensure that trips are actually taken and tickets are used. Full responsibilities of approvers can be found in Policy #2352.

## POLICY

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Non-Affiliate Guests are individuals defined as job applicants, external lecturers, visiting scholars and other guests who travel, entertain or incur other University business related expenses and seek reimbursement. They receive no additional payment (fee, honorarium, stipend). The University will reimburse the business related travel or other costs of guests as part of our 'accountable plan' when authorized by the sponsoring schools and centers. Reimbursement requests should be processed through the Disbursements Office on a PDA-NA form for US citizens and PDA-F form for Non-Resident Aliens.

1. The sponsoring school or center authorizing guests to incur travel or other expenses should make every attempt to use the University Travel system to procure their travel in advance, paying using the appropriate payment method.
2. Guests requesting reimbursement are required to comply with all University policies. Receipts should be photo copied on a letter sized sheet of paper and submitted to the Disbursements office in support of the reimbursement with the PDA form (original receipts can be retained by the department). The sum of all expenses reimbursed should be charged to the appropriate travel object code. If the guest cannot provide original receipts, or their requested reimbursement does not comply with University Policy, justification should be provided with the PDA form and Higher Level Approval must be included.
3. The University will not provide guests with travel advances.
4. Payments unless covered under accountable plan rules to non-resident aliens, for travel or other related expenses are generally subject to 30% federal income tax withholding in accordance with Internal Revenue Service (IRS) regulations. They should be submitted on a PDA form with all required documentation. Such payments will be reviewed by the Corporate Tax Office and may be exempt from withholdings if a tax treaty exists with the country in which the non- resident alien has tax liability. Tax treaties may provide for the exclusion of some or all of the payment from taxation. (see Policy 2319.2)
5. Any guest reimbursement for expenses not related to University business operations and not covered under the accountable plan rules are generally subject to tax reporting to the guest.