

## Graduate Student Travel Policy

### **A. General Travel**

1. The Graduate Student travel policy has been developed in accordance with the University of Oklahoma Health Sciences Center travel policy, Section 540. The policy covers Graduate Students who are performing a substantial service for the University of Oklahoma Health Sciences Center.
2. For tax reporting purposes, travel expenses incurred by Graduate Students may be taxed by the IRS as income depending upon whether it is considered a Qualified Business Expense (non-taxable) or a Non-Qualified Scholarship (taxable). It is the responsibility of US citizens and Resident Aliens to report the reimbursement of Non-Qualified Scholarships to the IRS as income.

Travel awards are given to students to defray the cost of travel expense. Graduate students are covered under the policy if the travel expense meets the below criteria:

- a) Knowledge gained by the student must pertain to a specific skill or technique that is directly applicable to his/her mentor's research project. Gaining general knowledge applicable to research being conducted at OUHSC is not a Qualified Business Expense (non-taxable).]

*Or*

- b) Student must present results that are related to his/her mentor's research project.
3. Graduate Student's Responsibility  
Students traveling on official business for the University are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays, luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable and should be avoided as a standard practice. The traveler should obtain appropriate receipts of all applicable charges and keep a personal record of all miscellaneous expenditures chargeable to the University, noting each item as the expense is incurred. In this way, all necessary information will be accumulated and available to assist in the preparation and submission of the State of Oklahoma Travel Voucher.
  4. Authorization/Justification for Travel  
Students traveling on travel awards funded by the Graduate College must receive prior written approval from the Graduate College. Prior to making travel arrangements, the student must submit a written justification on how the proposed travel meets the criteria to the Graduate College Senior Administrative Manager.

The justification must include the name of conference, date and place. The Senior Administrative Manager will notify the student and the respective department on whether the travel is taxable or non-taxable.

## **B. Travel Expense**

Awards funded by the Graduate College will be coordinated by the Graduate College Senior Administrative Manager in collaboration with the respective department.

1. Departmental Procedure for Qualified Business Expense
  - a) Prepare OSF Travel Form 19.
  - b) Attach email from Graduate College stating the travel is a qualified business expense.
  - c) Prepare a transmittal form with the chartfield information and appropriate signatures from all colleges/departments.
  - d) Include all necessary documentation as with any other travel reimbursement claims.
  
2. Departmental Procedure for Non-Qualified Scholarship
  - a) Prepare a Scholarship/Fellowship Payment Authorization Form.
  - b) It is the responsibility of US citizens and Resident Aliens to report the reimbursement of Non-Qualified Scholarship to the IRS as income.
  - c) For Non-Resident Aliens the IRS requires OUHSC to withhold 14% Federal and 8% State taxes from the award and report it on a 1042 the following year. The student should receive the 1042 in March. Non-Resident Alien students may receive a portion of the amount withheld depending upon their tax status. Please consult a personal tax accountant for advice on this matter.

## **C. Use of Award Once Student Has Graduated**

For students who graduate prior to the use of their travel – To utilize their travel award the student must present research they worked on at OUHSC prior to the completion of their program. Prior approval must be obtained from Accounts Payable before any travel arrangements are made. Copy of the approval email must be included with the travel reimbursement paperwork.

## **D. Travel Award Deadline**

Travel award disbursement deadline is one year from award date. If the traveler wants to extend the deadline, he/she must submit a written justification requesting an extension to the Graduate College Senior Administrative Manager. The Senior Administrative Manager will notify the student and the respective department of the approval/denial.