THE UNIVERSITY OF CHICAGO

The University of Chicago
Financial Services

6054 S. Drexel Avenue
Suite 300
Chicago, IL 60637-2612

Student Certification for Business Related Travel Reimbursement

Please complete this form and attach to any student travel reimbursement which is certified to be business related travel. This certification must be completed by the student and certified by a University of Chicago faculty member or a Principal Investigator (PI) if payment is made from a Federal Grant.

To Be Completed by Student	
Student/Fellow Name:	
Student Identification Number:	Destination:
Travel Dates:	
Business Purpose:	

To Be Completed By University Faculty Member or Principal Investigator (PI)	
I certify that this student travel: ☐ directly supports my project or research program, or ☐ is related to presenting at a conference (conference publication listing student is required), or ☐ is an integral (required) part of the student's degree work, or ☐ is official University business	
Faculty Member/PI Name:	
Faculty/PI Signature:	Date:

Any reimbursement to an undergraduate, graduate student or Post Doctoral Fellow, which does not meet the above criteria for University business travel, is considered to be taxable scholarship income according to IRS regulations. US Citizens, Permanent Residents and Residents for Tax are not required to have any tax withholding, nor will a tax form be issued. However, any scholarship payments should be reported as income. Nonresidents for tax are required to have a federal withholding of 14% and a 1042S form will be issued at calendar yearend.

Processing Student Reimbursement Payments

Student reimbursements are of a complex nature and the below explanations are not inclusive and determinations may need to be made on an individual basis.

The student travel payment is generally considered reimbursement (nontaxable, nonreportable) if:

- The primary purpose and original intent is for the University to obtain useful results from the project/research
- Results or research will be used by the University
- Research is performed to fulfill University's obligations to outside funding entity
- Activity is required for degree or credit
- Activity impacts the student's grade
- Student is presenting or actively participating in a conference or competition on behalf of the University

Examples of reimbursement:

- Student travels to Texas to represent the University in a scholastic competition.
- Student travels to Michigan to present at a conference, where the student's name is published (poster, website, brochure) as a presenter/contributor at the conference.
- Student travels to China to perform research, which happens to be the topic of her dissertation. The University would otherwise perform research on this topic, regardless of the student's research – the University is the primary beneficiary.

The student travel payment is generally considered to be scholarship (taxable, reportable) if:

- Reimbursement is made for activities in which the University is relatively disinterested or the research is student led
- The project/research's primary purpose and original intent is to further the student's education or training
- The University obtains little or no benefit
- Activities are performed to contribute to the development of the skills needed in the student's studies

Examples of Scholarship:

- Student travels to the United Kingdom for dissertation research which is not research the University would otherwise conduct – the student dissertation is the primary purpose of the travel – the student is the primary beneficiary.
- Student travels to a conference in Mexico as an attendee and does not present/contribute in official capacity.
- Student travels to China for Mandarin language training which will assist in language proficiency needed for degree. This is supplemental work that the student may need to succeed, but it is not a required part of the degree.

NOTE: If payment requires that the student perform services to receive the funding, this is considered wage/compensation. Payment should not be made as a reimbursement or scholarship; payment is required to be processed through Payroll.