

Non-Employee Travel

Policy No:

6.16

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Administrative

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Policy Owner:

Accounts Payable

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Contact Title:

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Policy Statement:

Travel expenses for non-employees (students, official guests/visitors, consultants) on official Institute business are required to follow the same travel policies/procedures used by employees. All travel reimbursements to non-employees must be submitted to Accounts Payable on a Travel Expense Statement. Non-employees must follow the Institute's accountable plan for travel, which requires original receipts be submitted for reimbursement. **Travelers should submit all expenses for reimbursement and reconciliation within 10 days of the completion of the event or trip but no later than 45 calendar days.**

For the purpose of travel reimbursement, any students who are active on Payroll must submit their travel reimbursements via the Institute's Financial System.

Procedures:

Prospective Employees / Students / Official Guests

Travel reimbursement for official GT business is allowed for students authorized to travel for participation in academic programs and sanctioned student events, students enrolled to take classes at GT, and individuals being recruited as potential students. Also included is research, academic conference, or academic event travel funded by a grant awarded to Georgia Tech which authorizes non-employee travel.

Job applicant travel associated with an interview is also allowable as specified by Georgia Tech policy. In order to reimburse job applicants one of the following situations must apply:

- Interview expenses are included in the contract with an external search firm;
- A job applicant is required to perform a service to the Institute, such as a presentation on subject matter applicable to the position applied for; or

- Family members who accompany the candidate may have their expenses reimbursed by an affiliated organization (i.e. GTF, GTRC, GTARC) if approved in advance.

1. Transportation

Non-employees will be reimbursed for either (a) the actual cost of the coach/economy airfare from their home to GT place of business or (b) mileage at the rate allowed by the state of Georgia. Original receipts must be submitted. [Direct billing of airfare](#) is available through GT's contracted agency. Contact the Institute's Travel Management Company to make travel arrangements. Complete the Travel Authorization Form for Non-Employees and fax to Accounts Payable. Accounts Payable will review for completeness and appropriateness and will forward the approved form to the Institute's Travel Management Company prior to the issuance of the tickets. It is the departments' responsibility to ensure the Institute's Travel Management Company has booked the ticket. The department and traveler should receive an e-mail confirmation (e-itinerary) showing that the ticket has been booked.

2. Lodging

Lodging expenses for prospective employees and other official guests will be reimbursed after the trip. If the lodging is paid directly by the Institute through direct bill the hotel should not collect any taxes associated with the lodging expenses. The list of hotels in the Atlanta area that accept direct billing can be found on the Procurement and Business Services website http://www.procurement.gatech.edu/travel_forms.php.

3. Meals

Non-employees will be reimbursed at the State of Georgia per diem rate for Atlanta, or if visiting other locations outside of Georgia, the federal per diem rate (minus incidentals) for that location. Receipts are not required.

4. Miscellaneous Expenses

The miscellaneous travel expenses of non-employees will be reimbursed according to the employee travel guidelines.

5. Reimbursing Travel Expenses

When requesting reimbursement for travel expenses, non-employees need to itemize the actual cost of transportation, lodging (daily), meals (daily), and miscellaneous expenses. Itemized folio receipts for lodging expenses and original receipts for all other expenses (with the exception of meals) are required in order to be reimbursed. All receipts should be taped to an 8 1/2 x 11 piece of paper and taped to the Travel Expense Statement. In the rare case that a GT employee has picked up the expenses for a student, visitor or student group, reimbursement is via the Employee Payment Request Form. A list of student names with the business purpose of travel must be submitted.

6. Student Travel

Undergraduate students who are not active on Payroll and are traveling in support of a student activity (sport, club, academic, research) will report expenses on the Travel Expense Statement using the non-employee account codes(s).

Consultants / Independent Contractors

Individuals contracted to perform a service to Georgia Tech are treated as independent

contractors. An independent contractor must include his or her travel expenses in the professional fees he or she charges to the Institute, unless specified otherwise in the contract.

1. **Reimbursement for Independent Contractor Travel**

Individuals providing independent contract service will be compensated for associated business expenses such as travel. Documentation for payment must be either a fully executed professional service agreement and/or an invoice. The professional service agreement may state a fee plus expenses, or simply a fee. If the service agreement states a fee plus expenses, the travel expenses should be listed separately on the invoice and will be reported on the IRS Form 1099-Misc. Meals will be reimbursed at the current daily per diem rate set by the State of Georgia, unless specified differently in the contract. The contractor should provide receipts and complete an expense report for reimbursement.

2. **IRS Tax Reporting**

Receipts should be retained by the independent contractor. All appropriate payments will be reported to the IRS as compensation on the form 1099-Misc.