Student Business Related & Educational Travel Certification Form

A completed Student Business Related & Educational Travel Certification Form must be submitted when booking student travel or, if no pre-booking occurred, as part of a travel expense report when requesting reimbursements to a student. This form is required for determining tax-free status of student travel expenses when such travel is related to the business of the University of Pennsylvania under Accountable Plan rules. This form should be completed, approved, and attached to the student's travel booking request or expense report.

To Be Completed by Student	
Student/Fellow Name:	
Student Penn ID:	Destination (Optional):
Travel Start Date:	Travel End Date:
Business Purpose:	
Student Signature:	Date:

NOTE: A detailed business purpose for student travel must be included in the travel booking or expense report, in addition to this certification form.

All fields below must be completed by an Authorized University Representative

To Be Completed by an Authorized University Representative[1]	
Business Related Expense I certify that this expense: ☐ directly supports a faculty project or research program, or ☐ is directly related to *presenting* research or work conducted at the University of Pennsylvania at a conference (conference publication listing student is required), or ☐ constitutes other official University business, or ☐ is directly related to an organized student group activity or University-sponsored event	**Required Educational Expense** I certify that this expense: ☐ is directly related to research necessary for the student's own dissertation or thesis research, or ☐ is an integral (required) part of the student's degree work completed for credit
Representative Name:	
Representative Title or Position:	
Representative Signature:	Date:

If the travel is neither a Business-Related Expense nor a Required Education Expense as described above, this form should not be completed, and the payment will be classified as a fellowship/scholarship/award (FSA) in accordance with the student payment matrix. The payment of FSA may represent taxable income to the student and may be subject to withholding if paid to an international student.

[1] **Authorized University Representative:** A University faculty member or administrator with direct knowledge of the student's travel purpose and authority to certify that the travel meets the criteria described on this form. Examples may include the student's Principal Investigator (PI), Graduate Program Chair, faculty member or professor responsible for the course or activity, or Department/Program Director.

Student Business-Related and Educational Travel

Student travel is complex and the explanations below are not exhaustive. Determinations may need to be made on an individual basis. If you are not sure if travel qualifies as an allowable expense, please contact Ben Helps: Student Payments.

Student travel is generally considered to be a **business-related expense** if it meets the following criteria:

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

Examples:

- Student travels to Florida to participate in a scholastic competition as an official representative of the University.
- Student travels to Texas 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 India to perform research in connection with a faculty grant or project, which also 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.

Student travel is considered to be a **required educational expense** if it meets the following criteria:

- The covered activity is required for the student's degree or credit, or
- Activity impacts the student's grade, or
- The project/research's primary purpose and original intent is to further the student's education or training, or
- The University has limited interest in the activity beyond the student's own development or education

Examples:

- Student travels to Malawi as part of a Global Integration course that meets a divisional requirement for their degree.
- Student travels to Germany for dissertation research which is not research the University would otherwise conduct – the dissertation is the primary purpose of the travel and the student is the primary beneficiary.

Student travel is considered to be supplemental (NOT a business expense or required educational expense) if it does not meet the criteria listed above.

Examples:

- Student travels to a conference in Mexico as an attendee and does not contribute in an official capacity.
- Student travels to China for Mandarin language training which will assist in language proficiency needed for a degree. This is supplemental work that the student may need to succeed, but it is not a required part of the degree.
- Student travels to New York to participate in a pitch competition or other competition independently.

Any payments or reimbursements for student travel that does not meet the criteria for business-related or required educational expense is considered to be taxable FSA income according to IRS regulations. U.S. Citizens, Permanent Residents and Residents for Tax are not required to have any tax withholding nor will a tax form be issued. However, FSA recipients should report FSA payments as income.