
Non-Employee and Student Travel

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I. Policy

The University of North Dakota is required to comply with NDCC 44-08-04 which states that “no elective or appointive officer, employee, representative, or agent of this state, or any of its subdivisions agencies, bureaus, boards, or commission, may willfully make claim upon, or willfully receive, any public funds for traveling expenses, while engaged upon public business, in an amount in excess of the allowed by law for such travel.” **If UND is paying for in-state travel for a North Dakota State Employee (excluding UND employees), the rates will be limited to the in-state lodging and per diem rates.**

Effective September 1, 2006, UND added a compliance acknowledgement to all vouchers and direct billing of lodging forms. The department is required to check the box indicating whether the individual is a North Dakota State Employee (excluding UND employees).

II. General Information to Obtain Prior to Submitting the Voucher for Payment

Non-employees are required to provide all required receipts and information to the university prior to the payment being processed. The department is responsible for obtaining this information and including it with the Voucher.

When inviting a guest lecturer to visit, be sure to determine if the guest is a resident of the United States. Please refer to the Non-Resident Aliens section below.

III. Social Security Number

If the non-employee is a U.S. citizen or resident alien, their social security number is required to be included on the Voucher. If the non-employee is not a U.S. citizen, please refer to the Non-Resident Aliens section below.

IV. Permanent Home Address

A permanent home address is required on the Voucher.

V. Non-Resident Aliens

POLICY:

Residents of certain foreign countries may be entitled to reduced rates of, or exemptions from, tax under applicable tax treaty between the country of which they are residents and the United States. The persons entitled to receive salaries, wages or any other compensation for personal services performed within the United States should provide a statement to the university to claim any exemption from withholding.

The 105th Congress passed and the President signed legislation which amended Section 212 (8 U.S.C. 1182), as amended by section 105, to allow payment of fees and associated incidental

expenses (travel expense) for usual academic activity performed by non-U.S. residents (aliens as referred to in the legislation) at a qualified institution entering the U.S. in B visa status. Although federal regulations have not been drafted, UND has decided to provide such payments in accordance with the legislation. This includes the following requirements:

- The alien enters the U.S. in B-1 Visitor for Business status or B-2 status;
- the activity last no longer than nine (9) days at any single institution; and
- the alien has not accepted such payment or expenses from more than five (5) institutions in the previous six-month period.

PROCEDURES:

The Foreign National Information Form must be completed before the nonresident alien can receive any form of payment for services. The nonresident alien will need to also provide a copy of both sides of their I-94 Form "Arrival and Departure Record" (a small white card inside their passport), and a copy of their U.S. VISA from their passport. These forms must be returned before any check can be issued by the Accounts Payable Department. The Foreign National Information Form is located on the Payroll Office website at <http://www.und.edu/dept/payroll/webforms/ForeignNationalFormUNDnew.pdf>

Accounting Services has drafted a statement ([Statement for Visiting Non-US Residents](#)) which must be completed by all visiting non-U.S. resident scholars upon request for payment of fees or reimbursement of expenses attesting to meeting the B visa status requirements. In addition, if fees will be paid, **IRS Form W-7** must be completed to obtain a tax identification number (TIN). It generally takes 60 days to receive the TIN after the *W-7 Form* is submitted to the IRS. Applicable forms are available at the Accounting Services web page.

Required documents for travel reimbursements to Non-Resident Aliens (attach to payment voucher)			
B1 Visitor -Business	B2 Visitor - Pleasure	F1 Student	J1 Exchange Visitor
Copy of Visa	Copy of Visa	Copy of Visa	Copy of Visa
I-94 Arrival & Departure Record	I-94 Arrival & Departure Record	I-94 Arrival & Departure Record	I-94 Arrival & Departure Record
Statement for visiting Non-US Residents	Statement for visiting Non-US Residents		
Signed and completed Non-Employee/Student Travel Expense Worksheet			
Proper original documentation/paid receipts for all other expenses			

To qualify for an exemption from withholding due to a tax treaty, an individual who performs **independent** personal services (as distinguished from an employee) must submit **Form 8233, Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual**. *Form 8233 will be printed after the Foreign National*

Information Form is input by the Payroll Office and must be filed for each tax year of the Nonresident alien individual. The 8233 form will need to be signed by the Nonresident alien. The exemption from withholding is effective for payments made at least ten days after a copy of the accepted Form 8233 is forwarded to the Internal Revenue Service.

It is important that visitors from Canada or other Visa Waiver Program countries be advised that before entering the U.S. they must acquire an I-94 (entry document issued by the INS at the Port of Entry) indicating they have entered the U.S. in B-1 or B-2 visa status for the purposes of acquiring reimbursement of fees and incidental expenses. The department should provide the visitor with a memo outlining the purpose and dates of the trip and should indicate that proof of entry in B-1 or B-2 status is required for payment. The cost of acquiring the I-94 can be included in the expenses to be reimbursed. Visitors from non-Visa Waiver Program countries must acquire a visa at a U.S. Consulate in their home country and should request a B-1 or B-2 visa in order to receive payment for fees or reimbursement of expenses. Canadians entering the country in B-2 status may not receive written documentation at the border.

This practice may be modified as federal regulations are finalized. For questions regarding non-resident alien employees, contact International Programs, (7-4118) at the International Center. For questions regarding non-resident alien fee and travel reimbursement payments, contact Allison Peyton (7-2968) in Accounting Services.

VI. Reimbursement Rates

Non-employees who are eligible to receive travel reimbursement must follow current university travel policies. The following table provides the allowable reimbursement rates for non-employees and students.

SUMMARY OF ALLOWABLE REIMBURSEMENT RATES:

EXPENSE TYPE	REIMBURSEMENT RATE	
	For Non-Employees and Students Only	For North Dakota State employees (excluding UND employees)
Meals:	Maximum: GSA Rate for Destination (Lodging Location)	click here for Meals (use <i>Employee Meal Reimbursement Link on next page</i>)
Mileage:	click here for Mileage	click here for Mileage (use <i>Employee Personal Vehicle Mileage Link on next page</i>)
Lodging:	Maximum: Actual (Single Room Rate)	click here for Lodging (use <i>Employee Lodging Link on next page</i>)

In order to obtain the state rate at lodging establishments for non-state employees, the university may pay the lodging facility directly for the non-employee's lodging expense (see Direct billing

section).

Lodging may be reimbursed at the actual expense. Meals are reimbursable up to the current GSA per diem rate for the location.

All travel expenses should be paid for by the non-employee and reimbursed after traveling. Exceptions to this are included in the Direct billing section.

VII. Reimbursable Travel Expenses

Meals

North Dakota State Per Diem for Students/Non-Employees is \$46.00 per day, effective October 1, 2009. (\$39.00 prior to October 1, 2009.)

For **North Dakota State Employee** (excluding UND employees) [click here for meal rates](#).

Out-of-state - The maximum expense allowed for out-of-state travel for each quarter of any twenty-four hour period is established by the United States General Services Administration (GSA). This information may be obtained from the [GSA Domestic Per Diem Rates](#) (USA travel) (use the M&IE RATE column). **The rate for any city or county not listed is \$46.00 per day.**

Breakdown per quarter is as follows:

Quarter	Percentage of GSA Rate
7am - 1pm	20%
1pm - 7pm	30%
7pm - Midnight	50%

Per diem for travel may be reimbursed according to the following:

- First quarter reimbursement may be made only if travel begins **before** 7:00am.
- Second quarter reimbursement may be made only if travel begins **before** 1:00pm.
- Third quarter reimbursement may be made only if travel begins **before** 7:00pm.

Mileage

Mileage allowances are assumed to be total operating costs for vehicles and no additional amounts will be paid for such items as traffic tickets, toll fees, or any other normal recurring automobile expenses. Parking fees may be claimed only with a receipt for parking at hotels/motels (when the fourth quarter is claimed) and at airports.

Reimbursement for out-of-state mileage for use of personal vehicles is allowed provided that it is

less expensive and is documented by a cost comparison of traveling by car versus by air.

Effective for travel on or after August 1, 2009, reimbursement for mileage for use of personal vehicles is the [Privately Owned Vehicle \(POV\) Mileage Reimbursement Rate](#) established by the GSA. The GSA will change this rate periodically during the biennium. Use the rate applicable (from the [POV website](#)) for when the travel occurred. For travel prior to August 1, 2009, the rate was \$0.45 per mile.

For **North Dakota State Employees** (excluding UND employees) [click here for mileage rates](#) and select or scroll down to “Personal Vehicle Mileage”.

Lodging

Only receipts from bona fide lodging establishments will be accepted for reimbursement. The receipt should be the official receipt from the lodging establishment along with proof of payment. A charge slip from a credit card system is not considered proof of payment. If the lodging receipt is lost, contact the lodging establishment for a duplicate or fax copy. If a duplicate or faxed copy is submitted, the department should indicate "Only Copy Available" on the copy.

Please ask your lodging establishment if they will offer you the North Dakota State rate. Remember, since the University is tax exempt, ask if they will waive the taxes for your lodging.

The maximum expense allowance for lodging for non-employees/students is the actual amount of the lodging expense.

For **North Dakota State Employees** (excluding UND employees) [click here for lodging rates](#) and select or scroll down to “Lodging”.

Lodging Requirements

- **Lodging charges when accompanied by an individual not eligible for reimbursement:** When accompanied on a University authorized trip by a spouse or traveling companion, the non-employee should have the lodging establishment clearly certify the room rate for a single person and only that amount may be claimed.
- **Lodging charges when two non-employees eligible for travel reimbursement shared lodging:** If two eligible non-employees are sharing lodging accommodations, the actual cost of the room should be split evenly. When reservations are made, notify the lodging establishment that a split bill is needed. The original receipt is submitted with the Voucher for the non-employee in whose name the room was registered. The department should indicate the name of the individual they shared the room with on the Voucher for each non-employee. A copy of the lodging receipt should be attached to the other non-employee's Voucher.
- **Lodging charges are only reimbursed to an individual/non-employee:** Only

individuals/non-employees may be reimbursed for lodging expenses; a lodging facility may not be paid directly by the university. Exceptions to this are included in the **TICKET AUTHORIZATION/DIRECT BILLING** section below.

- Meals should not be charged to the room. These charges need to be on a separate invoice.
- Movies or other incidental expenses should also not be charged to the room. **Only room charges should appear on the invoice.**

Hotel/Other Travel Cancellations

Policy:

In the event that it is necessary to cancel or amend travel arrangements, the fee (hotel cancellation fee, airline ticket rebooking/cancellation fee, registration fee, etc.) is reimbursable to the traveler if the cancellation is due to a **justifiable business-related reason or a personal emergency**. The reason for cancellation must be noted on the reimbursement Voucher. This cancellation policy also applies to direct billing of lodging.

When the traveler makes the travel arrangements, the cancellation policy should be requested so that cancellations can be made in a timely manner to avoid any fee. Paper airline tickets that have been canceled should be returned to Accounting Services for cancellation processing.

Airline/Amtrak Transportation

Non-employees may be reimbursed for the actual airfares paid for travel on official university business. Travelers are encouraged to take advantage of special airline rates. The non-employee may personally purchase their transportation ticket and request reimbursement after returning from their travel or the department may make arrangements to direct bill the transportation ticket to the university. See the **Ticket Authorization/Direct Billing** section below. Tickets may not be reimbursed prior to the trip commencing.

Extra baggage charge – UND will reimburse for the first piece of luggage with proper receipt attached to the voucher. UND will not reimburse for the second or any additional baggage without proper justification.

E-Ticket

An E-ticket is an electronic ticket rather than a paper copy of the ticket. The traveler will receive a copy of the invoice/itinerary, which includes the confirmation number. The traveler may need to provide the confirmation number along with their picture ID when checking in at the airport. For those departments planning to direct bill the ticket, it is highly encouraged to purchase an E-Ticket, if available. The confirmation information can be faxed to the non-employee. Please contact the travel agent for more information on availability.

Any changes (price changes, date changes, etc) that need to be made to the E-Ticket after the purchase can be made over the phone; nothing needs to be returned to the travel agency for these

changes to be made. Any changes should be approved through Accounting Services.

If the trip is canceled, the department should notify Bonnie, Accounting Services, at 777-2666 as soon as possible so that a refund, if available, can be issued.

The additional charge for an airline paper ticket (instead of an E-Ticket) is a non-reimbursable expense. The additional fee is considered a personal expense to the traveler and may not be paid for from University funds. If a paper ticket is required, the reimbursement will be handled on a case-by-case basis.

Registration Fees

Conference and seminar registration fees may be paid in advance by submitting a completed Voucher, made payable to the conference or seminar. Registration fees for non-employees are coded to Account 623200 and for students are coded to Account 521105.

VIII. Ticket Authorization/Direct Billing

A department may arrange to have the airline/Amtrak transportation ticket and/or the lodging expense direct billed to the university. Prior approval should be obtained by completing the following forms:

Non-Employee Ticket Authorization:

A department can request prior approval to have the transportation ticket direct billed to the university. The department should make travel arrangements with a local travel agency. Prior authorization to direct bill the ticket should be obtained by completing a **Departmental Authorization for Payment of Ticket form** and submitting it to Accounting Services. Upon approval, the ticket will be direct billed to the University using the UND Direct Billing Process. The amount will be charged to the departmental fund via Voucher initiated by Accounting Services. E-Tickets are preferred.

Non-Employee Direct Billing of Lodging

Prior authorization to direct bill lodging charges should be obtained by completing a **Direct Billing of Lodging Authorization** form and submitting it to Accounting Services. Upon approval, **only the room and room tax charges** may be direct billed to the university. The university department should complete a Voucher, payable to the lodging establishment, and forward the Voucher with the original, **detailed invoice** and the **Direct Billing of Lodging** form to Accounting Services for processing. All other charges, other than the room and room tax charges, will be the responsibility of the non-employee.

The department should inquire on whether state rates are available for the non-employee lodging in North Dakota. Some hotels honor state rates when the non-employee is traveling for university business.

IX. Initiating Payment

Classification of Individual

Non-employees: Individuals not employed at the university or enrolled as a student at the university.

North Dakota State Employee (excluding UND employees): Employed by the State of North Dakota at any other school or state agency, but not a University of North Dakota employee.

Following are examples of these types of situations:

- An NDSU Employee travels to UND for a business-related function and your department is reimbursing their mileage, lodging expenses and meals.
- A North Dakota Transportation Department employee presents a seminar on campus and your department reimburses them for their travel expenses.

In both examples, the rates for mileage, lodging and meals are limited to the in-state reimbursement rates (similar to UND employee in-state reimbursement rates).

Students: The primary purpose at the university is student status, regardless of whether they are on payroll. This includes undergraduate, graduate, and Medical School residents.

Non-employee/Student Travel Expense Worksheet

This form is available to assist in reimbursing the non-employee/student. It includes several categories of reimbursable expenses and should be completed and attached to the Voucher. It is not necessary to include this same information in the description area of the Voucher. **The Non-employee/Student Travel Expense Worksheet should include only those items that will be reimbursed. The traveler's signature will be required on the worksheet.** Do not include the airline ticket or lodging amount if these have been previously direct billed. This form is available on the Accounting Services website.

Receipts Required

Original receipts are required to be submitted with the Voucher. Receipts are not required for meal and mileage reimbursement. The original detailed invoice from the lodging establishment is required and proof of payment. A credit card receipt will not be acceptable. If a lodging receipt has been lost, the lodging establishment should be contacted for a replacement copy. A fax copy of the receipt is acceptable. A receipt is required for taxi expense in excess of \$10. Business phone calls are reimbursable if the charge appears on a receipt submitted for lodging, or on a separate receipt. Business phone calls should be clearly marked as business on the receipt.

The following documentation is required when paying reimbursements to individuals:

- A detailed original invoice/receipt. If the invoice/receipt provided for reimbursement does

NOT indicate amount "paid" or balance due as zero, the following will also need to be provided:

- a. If paid by credit card, a copy of the credit card statement showing the charge (if a credit card statement is submitted, information not related to the reimbursement can be "hidden" with a black marker).
 - b. If paid by check, a copy of the bank statement or canceled check.
 - c. If paid by cash, a notarized statement will be required.
- The original detailed invoice is required for both individuals and companies and faxed copies won't be paid from unless the department provides justification as to why they are using a faxed copy.

When paying a business/vendor for travel expenses made by their employee, the original receipts are also to be submitted. If original receipts are not available or have not been submitted, the payment may be processed using Account 621325 - Fees. This amount, though, may be included on an IRS 1099 form as miscellaneous income.

Telephone Expenses

- Emergency phone calls will be considered on an individual case-by-case basis.
- Business calls reimbursed at actual amount with justification. In order to claim this expense, the charge should appear on the receipt submitted for lodging, or on a separate receipt.

Voucher

Reimbursement made directly to the Non-Employee: A **Voucher** with a **Non-Employee/Student Travel Expense Worksheet** attached, made payable to the non-employee, should be completed. All original receipts should be attached and forwarded to Accounting Services.

Reimbursement for lodging expenses direct billed to the university: A **Voucher**, payable to the lodging establishment, should be completed. An original, itemized invoice and the authorized **Direct Billing of Lodging** form should be attached to the **Voucher** and submitted to Accounting Services. Only room and room tax charges will be allowed to be paid directly to the lodging establishment. All other charges are the responsibility of the non-employee.

Accounts

Account 623200: Non-Employee Travel

This Account should be used for all travel expense reimbursement to non-UND students and non-employees.

Account 521105: Student Travel

This Account should be used for all UND student travel expenses.

Accounting Services Contacts

Direct Billing of Airline Tickets	Bonnie 7-2966
Non-Employee or Student Travel	Bonnie 7-2966
Direct Billing of Lodging	Bonnie 7-2966
General Travel Questions	Carl 7-4131