



Idaho State University

POLICIES AND PROCEDURES

Student Travel

ISUPP 2390

POLICY INFORMATION

Policy Section: *Finance*

Policy Title: *Student Travel*

Responsible Executive (RE): *Chief Financial Officer*

Sponsoring Organization (SO): *Finance*

Effective Dates: *2-13-2017, 4-13-2018; March 29, 2021*

Last Reviewed: *November 2023*

I. INTRODUCTION

Idaho State University (ISU or University) recognizes the educational value to students from traveling on behalf of the institution and strives to facilitate such travel.

A payment for or reimbursement to a student for travel expenses may be either a business expense or treated as a stipend or award (SA) payment depending on certain criteria. This policy provides guidance to assist faculty, staff, and students in accurately determining the payment classification. Properly documented business expenses are generally non-taxable payments or reimbursements. However, SA payments may be taxable income to the student and may require withholding and reporting if the student is a non-U.S. person.

II. DEFINITIONS

A. **Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (Clery Act):**

The Clery Act requires all institutions of higher education that receive Title IV funding (federal financial aid) to disclose certain crime statistics on an annual and daily basis, and maintain specific policies, procedures, and crime awareness programs to prevent and mitigate criminal activity. Institutions of higher education must report all crimes that may have occurred during institution sponsored student travel.

III. POLICY STATEMENT

Students participating in travel officially sponsored by the University are required to comply with this policy as well as other ISU and State of Idaho travel policies, rules, regulations, and laws. Students traveling on behalf of the University must be enrolled at ISU for the term(s) in which they are traveling and their travel authorizations and related reimbursements must conform to ISUPP 2000 *University Business Travel*.

IV. AUTHORITY AND RESPONSIBILITIES

- A. Student employees of ISU traveling for the benefit of the department in which they are employed are required to process their pre-approval and expense reimbursement through the University's travel system and become familiar with the Travel Policy found here: <https://www.isu.edu/media/libraries/isu-policies-and-procedures/finance/University-Business-Travel-ISUPP-2000.pdf>.

Student travelers who are not ISU employees must file an approved paper travel authorization and reimbursement form with Accounts Payable. The form is available on the travel website. Receipts must be attached to the travel reimbursement request form and must meet the same requirements for receipts detailed in ISUPP 2000 *University Business Travel*.

- B. Student travelers must complete the Clery Act Student Travel form upon the return from travel and submit the form to Public Safety. The form is available on the Public Safety webpage at https://www.isu.edu/media/libraries/public-safety/Clery_Act_Student_Travel_Form.pdf and can be emailed to clery@isu.edu. In accordance with the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act), travel information will be provided to public Safety for any ISU sponsored student trip that involves a stay of two (2) or more nights in a hotel or other form of accommodation. The information required is inclusive of all locations used by students during the trip (e.g., hotel, classroom, training center), controlled by ISU during the trip (e.g., reserved hotel rooms), and used to support education purposes. The same requirement applies to all ISU sponsored student trips of one (1) night or more to the same location on an annual basis.
- C. The account director (Approver) is responsible to ensure all travel forms (electronic or paper) are completed properly and funds are available.

- D. When the student returns from travel, the Approver is responsible for ensuring the Clery Act Student Travel form is completed by the student and submitted to Public Safety.
- E. The responsible Unit Business Officer must verify the index to be charged and review all travel forms for completeness and accuracy prior to approval.
- F. The travel office has the final authority to make decisions on the taxability of student reimbursements.

V. PROCEDURES TO IMPLEMENT

- A. Reimbursements for student travel are not reportable to the Internal Revenue Service (IRS) as income if the reimbursement meets any of the following criteria:
 - 1. Directly supports a faculty member's project or research program
 - 2. Is related to presenting at a conference
 - 3. Is an integral part of the student's degree work, or
 - 4. Is official University Business
- B. Reimbursements to any student for travel which does not meet one of the criteria above will be treated as taxable SA income and will be reported to the students and the IRS on form 1099-MISC or form 1042S.
- C. To certify the payment is official University business, the student must provide a clear statement that documents the purpose of the travel.
- D. Non-taxable Travel Reimbursement

The student travel payment is generally considered to be a reimbursement (nontaxable, note reportable) if:

- 1. The primary purpose and original intent is for the university to obtain useful results from the project/research. For example, student travels to Costa Rica to perform research, which happens to be the topic of her/his dissertation. The University would perform research on this topic, regardless of the student's research; the University is the primary beneficiary.
- 2. Research is performed to fulfill University obligations to an outside entity.
- 3. Activity is required for a degree or credit or impacts the student's grad. For example, student travels to Texas to present at a conference where the student's name is published as a conference presenter/contributor. The presentation is part of the student's grad for a biology class.

4. Student is presenting at or actively participating in a conference or competition on behalf of the University. For example, student travels to Colorado to represent the University in a scholastic competition.

E. Taxable Travel Expense Reimbursement

The student travel payment is generally considered to be a taxable and reportable award if:

1. Reimbursement is made for activities in which the University does not actively participate or for research that is student led. The primary purpose and original intent of the student's project or research is to further the student's education or training. For example, student travels to Canada for dissertation research which is not research the University would otherwise conduct. The student dissertation is the primary purpose of the travel and the student is the primary beneficiary.
2. The University obtains little or no benefit from the travel. For example, student travels to a conference in Florida as an attendee and does not present/contribute in an official capacity.
3. The student's travel is performed to contribute to the development of the skills needed in the student's studies. For example, a student travels to China for Mandarin language training which will assist in language proficiency needed for the degree. The travel is not a required part of the degree.

Idaho State University
Clery Act Student Travel

This form is to be completed AFTER THE TRIP for any University-related overnight travel that includes students such as athletics, academics, clubs/organizations, etc.

Travel Contact: _____
Name Title

Department Phone Email

This trip for an individual student or a group of students:

Individual student

Group name: _____

Group Leader: _____

I understand that I am a Campus Security Authority (CSA) for this trip and must report to Public Safety in a timely manner any crimes brought to my attention.

Travel Dates: Check-in date _____ Check-out date _____

Lodging Facility Information:

Note: If student(s) staying at more than one lodging facility, please complete a separate form for EACH facility.

Name _____
Street Address _____
City, State, Zip _____
Specific floor(s), room number(s), or unit number(s) occupied _____

Space rented besides lodging (i.e. classrooms, parking spaces, practice facilities, etc.)

Note: If student(s) using more than one facility besides lodging, please complete a separate form for EACH facility.

Name _____
Street Address _____
City, State, Zip _____
Specific floor(s), room number(s), or unit number(s) occupied _____

This trip is:

a one-time trip repeated each semester/year other _____

If trip is repeated, student(s):

always stays at the exact same lodging facility uses various lodging facilities with each trip

Person submitting form: _____
Name Signature Date

Submit this completed form to: clery@isu.edu
For questions, contact the Clery Compliance Coordinator at (208) 282-2515