International Student Travel Policy

I, ______, certify that I have reviewed all the requirements of the International Student Travel Policy listed below, that financial support for the travel of _______has a legitimate, work- related business

purpose, and that all of the criteria listed below are fulfilled. I understand that if upon audit the IRS finds the travel does not have a bona fide business purpose that my department will be responsible for all unpaid taxes, penalties and interest.

Signature of faculty supervisor

Date

Student's BSU ID number:

Include this document with the expense report, payment request, and/or backup for P-card expense.

Justification of Business Purpose

University funds (e.g., from a grant, contract, or an appropriated or local department ID) used to support the travel of an international student at Boise State University may be considered a taxable benefit to the student unless the travel has a legitimate university business purpose. To be considered a legitimate university business expense ALL of the following criteria must be met:

- 1. The student must be employed as a graduate assistant or a student employee at Boise State
- 2. The travel must be a job requirement
- 3. If the travel is associated with work on a grant or contract, then:
 - a. The student must be working on the grant or contract, and
 - b. The student's participation should include activities such as submittal and/or presentation of a research paper, participation in round table discussions, or sharing knowledge or technology by other means

If the above criteria are not met, the travel costs will be considered a taxable scholarship to the student. The student will be required to complete a GLACIER tax record. If applicable, a tax charge will be applied to the student's BSU financial account. The student will be responsible for paying the tax charge or the tax may be paid by departmental local funds. Please contact Suzy White in Administrative Accounting (extension 6-2543) for assistance.

Additional Information:

- Fellowship payments are deemed non-compensatory by nature thus cannot be associated with employment. Travel expenses paid to international students on a fellowship are considered a taxable scholarship to the student and are subject to tax withholding and reporting.
- If the student's participation primarily benefits the student (e.g., the student attends the conference to learn/be trained for his/her own study or research), the payment/reimbursement of expenses is treated as a taxable scholarship payment to the student.