Student Reimbursements – Use Concur or Not?

Concur Expense reimbursement for Students is appropriate if the expense supports the ‘operation’ of the University. Examples include:

– The student is representing the University at a conference
– The student is presenting or leading a session at a conference
– Travel which *directly* supports a faculty member’s project or research program

Concur Expense should NOT be used to pay students for the following items:

– Awards
– Scholarships
– Fellowships
– Study Abroad programs
– Internships

Who to Contact with Questions?
A project is currently underway with the Comptroller’s Tax and International Operations group, SRFS and PricewaterhouseCoopers (PWC) to review these types of Travel related payments to students and determine the appropriate process for payment and reporting to ensure IRS compliance.

*If you are making these types of Travel related payments to students please contact the following organization:*

– **Enrolled Students** – contact SRFS (Angela Caporelli ([vasile@upenn.edu](mailto:vasile@upenn.edu)) or Michael Merritt ([merritt@upenn.edu](mailto:merritt@upenn.edu))) with details of the program and to determine if these payments are appropriately paid and reported through the student’s billing account

– **Non-enrolled Students** – contact the Comptrollers Tax and International Operations group (MaryAnn Piccolo ([mpiccolo@upenn.edu](mailto:mpiccolo@upenn.edu)) or Beth Knaul ([knaul@upenn.edu](mailto:knaul@upenn.edu)) to determine the appropriate payment method for reporting

– Questions on Student payments considered tax reportable should be directed to the Tax office.

Your assistance is needed to identify these programs and have them properly reviewed and paid to ensure compliance with IRS rules.