Meal Allowances

Reimbursement for meals out of state will be made based upon the Federal Per Diem Rate for each city visited less incidentals. Taxes and tips should be included in the total price of the meal.

Meals within the state of Georgia must follow the State of Georgia per diem rate of $36 for Atlanta & Savannah if overnight lodging is incurred. For one-day trips without lodging, a maximum of $27/day is allowed.

Registration / Conference Fees

Reimbursement for registration fees required for participation in conventions or conferences are allowable with documentation of amount paid.

International Travel

Consultants performing work on behalf of Georgia Tech should complete an Export Control Questionnaire prior to travel. Complete the Travel Authorization for Non-employees Form and return to the sponsoring department for review and submission to Office of Legal Affairs for export compliance review where required.

Guidance regarding clean laptop policy and links to State Department travel advisories can be found on the Georgia Tech Travel home page.

IRS Reporting Requirements

Reimbursable expenses associated with independent contractors and consultants will be reported on the IRS Form 1099-MISC annually as income if the total compensation equals $600 or more for the calendar year (unless excluded by IRS reporting requirements).

Travel reimbursement to non-U.S. tax residents may be considered taxable income. A business purpose showing Georgia Tech as the primary beneficiary is required.

Vendor Profile Form

A completed Vendor Profile Form is required for all service providers prior to approval of a service agreement or consulting contract. The Vendor Profile Form serves as a substitute IRS W-9 form and provides information necessary for Small Business Administration, IRS and State of Georgia reporting requirements.

The Vendor Profile Form can be completed online and uploaded directly to Georgia Tech’s secured site.

http://mystuff.gatech.edu/vForms/

Payments to non-U.S. Citizens require a W-8 form in lieu of the Vendor Profile Form, in addition to other supporting documents. Contact travel.ask@business.gatech.edu for more information regarding Homeland Security and IRS regulations.

Sharon Jackson
Director, Accounts Payable and Travel

January 2014
Independent Contractors/Consultants

Independent contractors and consultants are defined as non-employee individuals (or companies) that are compensated for services provided to the Georgia Institute of Technology via a service agreement, purchase order, freelance agreement or consulting contract.

Business Purpose of Travel

All travel reimbursement payments must be reasonable and necessary to support the service agreement or consulting contract requirements. Authorization for payment for travel or other expenses must be specifically referenced in the service agreement or are considered a responsibility of the consultant.

Required Receipts & Documentation

Travel expenses should be summarized and invoiced as required per the service agreement. In most cases, travel expenses are summarized by trip and billed with the associated services on one invoice. Original receipts should never be provided, but copies should be available for review if requested by an auditor.

Direct billing of airfare and hotel is reserved for official guests of the Institute. Consultants are required to pay for all expenses and seek payment for only those expenses that were specifically contracted for in the purchase order.

Invoices must be sent directly to Georgia Tech Accounts Payable, referencing the purchase order number. Standard payment terms are net 30 days from date of invoice.

Allowable Expense Categories

The following categories describe general policies and practices that would be considered reasonable, allowable expense reimbursements.

Ground Transportation

Shuttle service, taxi or public transport fees may be reimbursed when incurred in connection with common carrier transportation to and from airport or meeting places.

Air Transportation

Reimbursement is limited to coach fare unless: (1) space is not otherwise available as documented by the travel agency or (2) a licensed medical practitioner certifies that specific arrangements are required. Documentation must be maintained in departmental files.

Travel agency transaction fees and baggage fees are fully reimbursable in connection with Institute travel.

In rare circumstances, business class airfare may be allowable using special funding sources. In those cases, the allowance is specified in the contract.

Private Vehicle

Reimbursement for the use of a personal vehicle is at the mileage rate provided by federal law. Effective 1/1/2014, the reimbursement rate is 56.0 cents per mile.

Rental Vehicle

Rental of luxury vehicles is not permitted. In addition to rental fees, reimbursement will be made for gasoline, tolls and parking.

Lodging

Luxury hotels should be avoided. The Georgia Tech Hotel is located in Midtown Atlanta on the eastern perimeter of campus and trolley service is available for campus visitors. Free high-speed internet service is available in all rooms.

http://www.gatechhotel.com/

Charges for in-room movies, mini-bars and health club fees are not reimbursable. Reasonable expenses for porters, baggage handling, parking and Wi-Fi are reimbursable.