Policy 2.102
Non-Employees and Non-Resident Aliens

The purpose of this document is to outline the specific documentation required when making payments to non-employees and non-resident aliens.

Applicability

The Travel Policies apply to non-employees traveling on behalf of the University and seeking reimbursement or payment for travel-related expenses from Emory University funds, regardless of the funding source.

Policy Details

2.102.1 Traveler Responsibility

It is the responsibility of travelers to obtain and provide all necessary supporting documentation prior to seeking payment from Emory.

2.102.2 Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the traveler is aware of the Emory Travel Policy in advance of the travel;
- travel expenses were incurred while conducting authorized University business;
- travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- an expense report includes the required documentation; and
- travel expenses meet any and all Sponsored Program guidelines, if applicable.

2.102.3 Non-Employees and Non-Resident Aliens

The University will pay or reimburse for travel costs of non-employees, (e.g., guests, job applicants, lecturers, consultants). Payment or reimbursement will be made in accordance with the terms of this policy. Exceptions to the policy must be submitted through the department’s Dean’s office and pre-approved by the Sr. Director, Procurement,
Contract Administration & Payment Services. Written pre-approval must accompany the Expense Report.

1) Non-employees are subject to the same travel policy rules that apply to faculty, staff, and students. When a non-employee is unable to provide original receipts, Payment Services will report the payment as income, in accordance with IRS regulations.

2) Reimbursement to non-resident aliens must be made in accordance with IRS regulations. Emory’s Non-Resident Alien Tax Office (in the University Controller’s Office) approves Expense Reports for Non-resident Aliens prior to submission to Payment Services.

Related Links

- Current Version of This Policy: http://policies.emory.edu/2.102

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.