

## **New guidance relating to travel costs for non-employees where services are expected**

Any individual who is receiving reimbursement of travel expenses **in exchange for services provided** should be paid from a service GL account. The account can vary based on the types of services provided, but the process will be the same. An *Independent Contractor: Worker Status Evaluation Form* (must be approved by HR prior to work begins) and email to [workerstatusevaluation@uky.edu](mailto:workerstatusevaluation@uky.edu) along with an *Independent Contractor: Scope of Work Form*. If approved as an Independent Contractor, payment can be made by submitting an invoice to Accounts Payable Services through PRD. An independent contractor form would need to be completed and the scope of work would include the intent to cover travel costs, even if no reimbursement for time worked is included. This does not preclude you from booking the travel using the procard, but the forms are necessary to support the exchange of fee for service. This is guidance that has been discussed with OSPA, UFS and RFS recently. One thing to note, the person must be eligible to receive fees for service provided in the US from a tax perspective. If they do not have the appropriate documentation, this guidance does not apply.

If the individual turns in receipts for meals while in travel status for the project, the amounts must be reasonable and follow University guidelines (i.e., no alcohol). The reimbursement will be on a PRD using the g/l account for Professional Services.

Also, please note that if the person cannot travel for any reason, the entire amount must be removed from the project as it is no longer allowable or allocable to the project.