

**Concur Student Travel**  
***Business Expense Certification Field***  
**Examples**

As discussed in the *Business Expense Certification* (BEC) Field FAQ's (located at: <https://tax.uconn.edu/concur/>), a Concur "Approver" must complete the BEC field to provide the purpose for which the travel is conducted by an international UConn student who submitted a Concur Travel Request. The completed BEC will support whether the travel expense is a nontaxable business expense (such as an expense for travel to conduct University business), or whether the travel expense is incurred as part of the student's own independent research or studies, and therefore, is deemed a fellowship for tax purposes. The purpose of this guidance is to provide examples of when to select each BEC field option.

Below are the BEC field options, with examples of when to choose each option:

**1) Required component of a UConn course for credit**

- a. Travel expenses are incurred as part of the Executive MBA program International Study Trip, and the cost of the travel is included in the Materials and Services Fee assessed to all students in the program.

**2) Travel directly supports a faculty member's UConn business**

- a. Whether this option applies is generally based on all the facts and circumstances. The Approver may need to consult with the professor or principal investigator who is coordinating the trip. If it is determined that the travel is primarily for the benefit of the University rather than the student, select this option. Examples may include:
  - i. Faculty member is speaking at a conference and student also attends to assist the faculty with their presentation.
  - ii. Student travels to conduct research as part of a faculty member's research project, and the faculty will use the student's research results as part of a published paper or in their curriculum.
  - iii. Student travels to present at a conference or similar event, and the subject matter of the presentation is a faculty member's research project.
  - iv. The student's travel is appropriate to charge to a faculty member's external grant.
- b. Note however, that if the student is accessing their own fellowship funding instead of the faculty member's funding, this option generally should not be selected – Option 4 (none of the above) should be selected instead.

**3) Student is an employee, and travel fulfills employment duties**

- a. Graduate Assistant who is a teaching assistant for an undergraduate course travels with the undergraduate students as part of that course.
- b. Graduate Assistant is a research assistant in the EEB department (Ecology and Evolutionary Biology). The Graduate Assistant's employment responsibilities include

conducting field research of pelican populations. The Graduate Assistant travels to conduct research of pelican populations.

- c. Employee post-doc travels to fulfill their employment duties, as per the examples above.

**4) None of the above**

- a. Student receives department funding to attend a conference, and the travel does not meet the standards listed in option #2.
- b. Student incurs travel expense accessing their own fellowship funding (as opposed to a faculty member's funding) as part of their own independent research or studies.
- c. Student receives a travel award from the University, permitting the student to select a travel experience that will enhance their educational experience. This award is used to fund the student's travel.
- d. Non-employee post-doc incurs travel as part of their independent research or to attend a meeting or conference with respect to their independent research.

As a reminder, if travel expenses are deemed to be a fellowship for tax purposes, and it is determined that tax withholding is required, the tax will be funded by the University and will be remitted to the IRS on behalf of the student. This approach will alleviate the tax burden from both the student and the academic department.

If additional assistance is needed, please contact the Tax & Compliance Office at [taxcompliance@uconn.edu](mailto:taxcompliance@uconn.edu).