

Protocol 1002 Personal Travel Allowance

Protocol Number: 1002

Effective Date: 6/1/16

Revised Dates: 5/4/18; 11/07/22; 7/1/23; 9/7/23

Protocol

The purpose of the personal travel allowance is to help defray the cost of travel for a predoctoral researcher to visit with family from outside of the Kansas City area. The personal travel allowance may be used by a predoctoral researcher to visit family outside the Kansas City area and/or for family to visit the predoctoral researcher.

Predoctoral researchers in good standing are each eligible for a \$1500 annual personal travel allowance (\$750 for January 1 – June 30 of their first academic year; \$1500 for each fiscal year through June 30 of their sixth academic year). The allowance may be used on multiple trips per year until the full \$1500 is used. If a trip exceeds the \$1500 allowance, the predoctoral researcher is responsible for paying the additional amount. Any unused allowance amount of \$1500 or less can be carried over to the next fiscal year; the total allowance for any fiscal year cannot exceed \$3000. Any allowance balance remaining on June 30 of the sixth academic year is forfeited.

Examples of typical expenses include (but are not limited to):

- Airfare and/or personal auto mileage
- Rental car
- Ground transportation to and from an airport
- Hotel or similar lodging for an eligible trip
- Visa application fees

Once expenses have been incurred and paid for, predoctoral researchers submit these expenses to the Graduate School office for approval and reimbursement within 14 days of completing travel. Expenses must be itemized with original receipts or other supporting documentation indicating the nature of the expense and proof of payment. Predoctoral researchers also must complete a Personal Travel Allowance Request form and submit it with their expenses. Requests are processed within a reasonable period via payroll.

OR

The Graduate School office can work with a predoctoral researcher to select flights and arrange air travel for their own personal travel. Eligible costs may be directly applied to the travel allowance. Predoctoral researchers are responsible for providing a credit card or reimbursing GSSIMR for costs that exceed the amount of the allowance.

The personal travel allowance is taxable to the predoctoral researcher whether the allowance is used for travel by a predoctoral researcher or family. Quarterly, Accounting notifies predoctoral researchers of their tax liability if they have incurred travel allowance expenses for the previous quarter. Affected predoctoral researchers then complete a form and select the number of

paychecks from which the associated taxes will be withheld. These amounts are reported on the predoctoral researcher's payslip and to the Internal Revenue Service, along with a predoctoral researcher's other taxable wages.