## Protocol 1004 Uber Usage Protocol Number: 1004 Effective Date: 05/18/2022 Revised Date:

## **Protocol**

The GSSIMR Uber account is to be used for transportation in the Kansas City metropolitan area by current program participants (predoctoral researchers, summer scholars, or research scholars) for these purposes:

- 1. Between the Stowers Institute and residence when dark or during inclement weather
- 2. To and from residence or the Stowers Institute for medical appointments
- 3. To and from residence or the Stowers Institute for groceries
- 4. Between the Stowers Institute and residence when usual transportation is not available
- 5. Between the Stowers Institute and airport if written approval (e.g., email) is secured from a GSSIMR staff member prior to Uber use
- 6. Potential additional purposes in Kansas City or other locations if written approval (e.g., email) is secured from a GSSIMR staff member prior to Uber use

Personal use of the GSSIMR Uber account is taxable. Periodically, the Accounting Department notifies program participants of their tax liability if they have incurred personal travel expenses. Affected program participants then complete a form and select the number of paychecks from which the associated taxes will be withheld. These amounts are reported on the program participant's payslip and to the Internal Revenue Service, along with other taxable wages.