

## Reimbursement of Travel Expenses to Independent Contractors

Reviewed: December 27, 2011

Payments to independent contractors and guest speakers for services will be subject to IRS 1099 or 1042-S tax reporting and/or withholding guidelines. Reimbursements for travel expenses will not be subject to federal tax reporting if receipts are submitted with the Independent Contractor Agreement or Guest Speaker Payment Request form or the expenses are reimbursed based on the university travel per diem rates. Additional information and paperwork are still required from non-U.S. contractors/speakers as mentioned earlier in order for the reporting and withholding exclusions to apply.

	Travel	Lodging	Meals and Incidentals
Receipts	Required for reimbursement of actual expenses and 1099 or 1042-S reporting exclusion	Required for reimbursement of actual expenses and 1099 or 1042-S reporting exclusion	Required for 1099 or 1042-S reporting exclusion when actual expenses are to be reimbursed
Per Diem without receipts	Not allowed	Not allowed	Allowed when the university's meal and incidental rates are applied

### **No Honorarium or Fees**

When independent contractors and guest speakers are reimbursed only for their actual travel expenses, the UNR Independent Contractor Agreement or UNR Guest Speaker Payment Request form with all required attachments must still be submitted. When the sponsoring department makes travel and lodging payments using the University purchasing card or other forms of payment directly to the vendors on behalf of the independent contractor or guest speaker, the UNR Independent Contractor Agreement or Guest Speaker Payment Request form with all required attachments must still be submitted.

**From NRS 284.173, Definition; contracts for services.**

1. An independent contractor is a natural person, firm, or corporation who agrees to perform services for a fixed price according to his or its own methods and without subjection to the supervision or control of the other contracting party, except as to the results of the work, and not as to the means by which the services are accomplished.
  
2. For the purposes of this section:
  - (a) Travel, subsistence, and other personal expenses may be paid to an independent contractor, if provided for in the contract, in such amounts as provided for in the contract. Those expenses must not be paid pursuant to the provisions of [NRS 281.160](#).