

New Spend Categories / Expense Items

TIPS FOR PROFESSIONAL SERVICES

Use For:

- Direct voluntary tips to individual contractors (e.g., individual bus drivers not employed by a company).

Do Not Use For:

- Incidental travel tips (e.g., waiters, valets, etc.) or mandatory gratuities on company invoices.



STUDENT TRAVEL EXPENSES

Use For:

- Payments made directly to a student for travel when the student is traveling on behalf of the University and the University is the primary beneficiary.

Do Not Use For:

- Travel stipends/awards intended as financial assistance, or graduate student travel related to their thesis or other academic pursuits.

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Student Travel Expenses - Examples:

Scenario	Spend Category	Why
A student worker attends a conference for their University job and WFU reimburses the student.	Student Travel Expense	University business + payment is directly to the student
The department books airfare directly for a student worker to attend a work-related conference.	Commercial Airfare	WFU is paying the airline, not the student
A student travels for their thesis/research work and receives funding directly.	Student Award or other applicable student award category	This is supporting the student's academic work rather than University business travel
A student-athlete or a student representing a student organization receives reimbursement for University travel.	Student Travel Expense	University business + payment directly to the student
University pays a charter bus company to transport student athletes	Chartered Bus	The University is paying the bus company, not the students
University pays a hotel directly for student athletes' hotel rooms.	Hotels and Lodging	The University is paying the hotel, not the students

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Tips for Professional Services - Examples:

Scenario	Spend Category	Why	Is the Tip Reportable?
The University contracts directly with a driver to operate a WFU-owned bus.	Tips for Professional Services	The University is contracting directly with the individual providing the services	Potentially
The University hires a chartered bus company and tips the driver.	Chartered Bus	The driver is providing services as an employee of the bus company. The University is paying the business, not the individual driver	No
The University pays a restaurant for a meal and leaves a tip for the server.	Meals While Traveling, or Local Meals & Entertainment	The University is paying the restaurant, and the server is providing services as an employee of the restaurant	No
The University hires a catering company and provides a tip/gratuity to the catering staff.	Catering	The University is paying the catering business rather than contracting directly with the individual staff members	No
The University contracts directly with an individual who provides catering services and receives a tip.	Tips for Professional Services	The University is contracting directly with the individual providing the service	Potentially