1. **What is the Business Expense Certification ("BEC")?**
   A Concur “Approver” must complete the BEC field to provide the purpose for which the travel is conducted by a 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.

2. **When is an Approver required to complete the BEC field?**
   An Approver is required to complete the BEC field for Travel Requests from students who are not US citizens (i.e., international students). The BEC field is required for international students because UConn may be required to withhold 14% US income tax on a fellowship provided to an international student.

3. **What happens if UConn is required to withhold 14% US income tax on Concur travel expenses deemed a fellowship to an international student?**
   In this situation, this US income tax withholding expense will be funded by the University and will be remitted to the IRS on behalf of the international student. This approach will alleviate the tax burden of the deemed fellowship from both the international student and the UConn academic department.

4. **Description of each BEC field drop down option:**
   1. **Required component of a UConn course for credit** – This option should be selected if the travel expense is a required component of a UConn course for which the student will receive academic credit, and the cost of the travel was billed to the student as a mandatory fee on the student’s Fee Bill.
   2. **Travel directly supports a faculty member’s UConn business** – Select this option only if one of the following statements is accurate:
      - The student’s travel will produce tangible results which the faculty member will use for University business purposes. Examples include when a faculty member will publish the results secured by the student’s travel in a research paper or when a faculty member will present the results secured by the student’s travel in a University course.
      - The student is travelling as a named presenter at a conference or similar event, and the subject matter of the presentation is a faculty member’s research project.
      - The student’s travel is appropriate to charge to a faculty member’s external grant.
   3. **Student is an employee, and travel fulfills employment duties** – Select this option if the student is an employee (e.g. Graduate Assistant, Post-Doctoral Scholar, or other employee), and the travel is conducted to fulfill the student’s employment responsibilities.
   4. **None of the above** – This option should be selected by the Approver if none of the options 1 through 3 above apply. The Tax & Compliance Office may reach out to the Approver to obtain additional information regarding the purpose for the travel.

5. **What if I have additional questions or need further guidance on completing the BEC field in Concur?**
   Contact the Tax & Compliance Office at Taxcompliance@uconn.edu.