

Clarified process of seeking approvals for spousal travel and taxability determination.

Spouse travel will be approved for non-taxable treatment only when the presence of the spouse on a business trip serves a bona fide business purpose. Spouse travel paid by the University must be approved by a Dean or Officer, or their authorized representative (for Officer travel, approval is by the President, EVP, or Provost) on the *Request for Spouse Travel form*. Preapproval is not required as it was before although it is strongly recommended.

A spouse's travel expenses for attendance at a professional function or meeting with current/potential benefactors can be reimbursed without tax impact if it serves a legitimate business purpose. Any activity performed on behalf of the University should be documented, as well as other events or entertainment occasions (e.g., dinners, receptions, etc.) for which the employee and spouse are acting in an official capacity on behalf of the University. The Internal Revenue Service has held in past cases that when a spouse attends a meeting or conference as a companion and has no significant role or performs only incidental duties, the spouse's attendance does not constitute a business purpose.