

Family (Spouse) Travel Substantiation

Most often, travel expenses of a non-employee spouse (spouse) traveling with an employee on university business and paid by the university are treated as income to the employee. To exempt these expenses from the employee's income requires documenting a business purpose for the spouse to join the trip.

The form requires two signatures. The employee's signature indicates the information on the form is correct. The employee's supervisor or travel pre-approver's signature indicates department approval to pay for the spouse's travel cost.

The BYU Tax Office will determine the taxability based on information provided on this form and follow-up communications, as necessary. To allow the Tax Office to determine whether a business purpose exists for the accompanying spouse travel, please answer all of the following questions and submit any additional supporting documentation to taxaccountant@byu.edu :

1. Employee name: _____
 - a. Employee email: _____
 - b. Phone number: _____

2. Travel Date(s): _____

3. Purpose: _____

4. Is your spouse participating in the program, e.g., speaking, representing the university at a function by performing significant duties, the event invitation specifically requests spouse attendance, etc., that is the travel's purpose? Yes No
 - a. If "yes," please include a copy of the agenda, invitation, or explain the responsibilities.

5. Is your spouse traveling to fill a role or responsibility that would have required another full-time BYU employee to perform these business functions? Yes No - If "yes," please list the specific responsibilities.

6. Is your spouse traveling as a chaperone, co-director, or leader with many responsibilities, including: accompanying students of the same sex in daily activities or with medical or personal needs, checking the housing conditions, assisting with local funds management, making room assignments, making local travel arrangements, etc.? Yes No - If "yes," please list the specific responsibilities.

 - a. If "yes" has the spouse reviewed the following policies and procedures in advance of traveling? Yes No
 - Personnel Conduct Policy (<https://policy.byu.edu/>)
 - Volunteer Policy (<https://policy.byu.edu/>)
 - Guidelines for Spouses Who Are Accompanying Faculty Directors on BYU International Study Programs, if applicable (<https://kennedy.byu.edu/international-study-programs/isp-spouse-training>)
 - BYU International Study Programs Faculty Handbook, if applicable (<https://kennedy.byu.edu/international-study-programs/isp-spouse-training>)
 - Other policies applicable to your program

Your spouse will also need to confirm with your department that the information above has been reviewed.

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7. Is your spouse traveling to provide services to a BYU employee with a disability where necessary assistance for travel is needed, separate from the ordinary daily care provided at home?

Yes No Please include short detail of the situation and required support needed.

8. Will your spouse fill another significant and necessary role during the travel described below:

a. The spouse has significant experience/expertise in the field/industry directly related to this travel and has specific speaking, meeting, teaching, directing/leading related activities, or presenting responsibilities, and will make meaningful contributions during travel. Yes No

- If “yes,” please include a program, agenda, or explanation of the responsibilities.

b. The spouse will serve as a necessary foreign language translator. Yes No

9. Is the spouse primarily accompanying the employee with small, non-specific university-related responsibilities, e.g., attending a dinner or athletic event, etc. or primarily traveling with other family members? Yes No

a. If “yes” and the university will pay the travel costs, that amount will be included in the employee’s taxable income.

Employee signature: _____

Date: _____

Supervisor or travel pre-approver: _____

Date: _____

Tax Office Approval: _____

Date: _____

Determination: Taxable Non-taxable