

**PRAIRIE VIEW A&M UNIVERSITY
UNIVERSITY ADMINISTRATIVE PROCEDURE**

21.01.03.P0.01 Official Travel By Spouses and Relatives of Employees

Approved (November 03, 2009)

Next Scheduled Review (November-2010)

1. Purpose

- 1.1 The purpose of this University Administrative Procedure is to ensure compliance with TAMUS Regulation 21.01.03, paragraph 9, which allows for reimbursement to spouses and relatives of university employees for travel expenses if his or her presence at a function or on a trip is for an official purpose benefitting the system and/or the State of Texas.

2. Procedures and Responsibilities

- 2.1 The employee must request and receive permission prior to the beginning travel date from the Office of the President for the spouse or relative to travel and be reimbursed under this University Administrative Procedure. The Chancellor will approve travel requests for the President's spouse and/or relatives.
- 2.2 The President's Office will review requests on a case-by-case basis and only approve those which appear to meet the Internal Revenue Service (IRS) standards of a bonafide business purpose.
- 2.2.1 Treasury Regulation # 1.132-5 (t) allows spousal travel to be treated as non-taxable fringe benefits if the spouse has a bonafide business purpose for being on the trip.
- 2.2.2 Taking notes or attending functions to promote goodwill are generally not considered bonafide business purposes by the Internal Revenue Service.
- 2.2.3 The IRS generally allows the non-taxable fringe benefit only so far as the portion of the travel that qualifies as a bonafide business purpose.
- 2.2.4 Should the IRS question the bonafide business purpose, the burden of proof is on the employee.

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