

**Southern Methodist University  
Request for Approval of Spousal Travel**

Name and SMU ID# of Employee \_\_\_\_\_

Name of Spouse \_\_\_\_\_

**Incremental travel expenses associated with spousal travel:**

Airfare \_\_\_\_\_

Meals \_\_\_\_\_

Lodging \_\_\_\_\_

Other \_\_\_\_\_

Dates of Travel \_\_\_\_\_

Travel Location \_\_\_\_\_

Business Purpose for Travel \_\_\_\_\_

Business Purpose of Spousal Travel \_\_\_\_\_

\_\_\_\_\_  
Employee Signature                      Date                      President or V.P.                      Date

After obtaining proper approval of spousal travel from the President or appropriate V.P., **submit** the **signed request** to SMU's **Tax Department** (taxdept@smu.edu) for review of the business purpose.

The Tax Department will determine whether the spouse's travel meets the IRS definition of substantive business purpose or if it should be added to employee's W-2 earnings as taxable income.

In general, any payment or reimbursement the University makes for spousal travel represents taxable income to the employee unless the spouse's presence on the trip has a bona fide business purpose and the amounts would be deductible as a business expense under IRS section 162. To meet this condition, the spouse's presence at the event for which the travel occurs must be necessary for SMU to conduct business and the spouse's contributions must serve University purposes.

If you need assistance with allocating the spousal travel portion, contact the Tax Department.

Tax Determination of Taxable Income:                      Reportable                      Not Reportable