

LINCOLN UNIVERSITY

Policy: Spousal Travel Expenses and Reimbursement
Policy Number: FA-2009-002
Effective Date: March 2009
Next Review Date: March 2011
Responsible Officer: Internal Auditor

1. Policy

- 1.1 It is the policy of Lincoln University that the University does not reimburse for spousal travel except for the spouse of the University's President, under the following circumstances, and for other University employees only on critical occasions with Presidential pre-approval.
- 1.2 The spouse of the President is expected to attend certain functions related to the ongoing mission and purpose of the University. Lincoln University shall reimburse travel expenses for the spouse of an employee provided such travel serves a bona fide business purpose of the University as defined by the Internal Revenue Service in Publication 463.
- 1.3 Generally, protocol or tradition dictates when spousal participation is required at University functions; such as, alumni gatherings, fund-raising or ceremonial activities, major athletic events and community events or other meetings of organizations in which the university is involved.
- 1.4 To be a bona fide business purpose, the spouse must perform substantive business related functions essential (not just beneficial) to the employee conducting a specific University business purpose.
- 1.5 If a spouse has no significant role in the business related function attendance does not constitute a bona fide business purpose; therefore, spousal expenses incurred in this instance shall not be reimbursed under this policy.

2. Applicability

- 2.1 This policy applies to the spouse of University employees for allowable expenses as determined by the Internal Revenue Service.

3. Non-reimbursable Expenses

- 3.1 Instances whereby a spouse's attendance does not constitute a bona fide business purpose, a spouse's travel expenses will be the personal responsibility of the employee.
- 3.2 In instances where spousal presence is desirable, but that such attendance does not serve a bona fide business purpose to the University; the University may approve the travel. In such cases the reimbursement of the spouse's travel will be provided; however, under IRS code such reimbursement shall be included in the employee's taxable wages as a taxable "fringe benefit."
- 3.3 In any other cases, a spouse's travel will be the personal responsibility of the employee.

Questions regarding this policy may be addressed to:

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