



Policy 2.103 Family Member Travel

Responsible Official: Vice President for Finance/Chief Finance Officer

Administering Division/Department: Procurement Services

Effective Date: August 26, 2009

Last Revision: August 20, 2014

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Overview

In general, Emory does not pay for or reimburse or pay for travel expenses, or any other expenses, for the spouse or other family member (including domestic partner) of an Emory employee. This policy outlines the limited circumstances in which such approval will be granted and the process for obtaining such approval.

Applicability

This policy applies to Emory University, Emory Healthcare, Inc. and all entities controlled directly or indirectly by such entities.

Policy Details

2.103.1 Pre-Approval

With the exception of the President, reimbursement or payment of the travel expenses of an Eligible Employee's Family Member must normally be pre-approved by the President or appropriate Executive Vice President or Senior Vice President on the Request for Family Member Travel Form. A clear explanation of how the Family Member's presence will significantly contribute to the event and benefit Emory, as well as the Family Member's specific activities, must be included. Such situations, in which it is a true benefit to Emory to have a Family Member accompany an Eligible Employee, are rare but may include fundraising or development events. In addition, there may be rare circumstances in which reimbursement or payment of travel expenses is allowed without pre-approval as granted in the discretion of the President or appropriate Executive Vice President or Senior Vice President.

2.103.2 Reimbursement or Payment Requests

The approved Request for Family Member Travel Form must accompany all reimbursement or payment requests that include expenses for the Eligible Employee's Family Member.

2.103.3 Tax Consequences

The travel expenses of an Eligible Employee's Family Member may be paid for or reimbursed by Emory, and are not included in the employee's taxable income, provided the employee can establish that the presence of the of his or her Family Member serves a "bona fide business purpose," as defined in the Treasury Regulations. A Family Member's presence is considered to serve a bona fide business purpose if the individual has a significant role in the proceedings

or makes an important contribution to the success of the event.

If attendance of an Eligible Employee's Family Member is desirable but does not serve a bona fide business purpose to Emory, any such reimbursement or payment for such Family Member's travel expenses will be a taxable payment processed through payroll. When a Family Member attends a meeting or conference as a companion and has no truly significant role or performs only incidental duties, for example, the IRS has held that the attendance does not constitute a bona fide business purpose and such reimbursement or payment would be taxable to the employee.

The Sr. Director, Procurement, Contract Administration & Payment Services and the Office of the General Counsel will make the final Emory determination as to whether a reimbursement or payment is treated as a taxable payment. Meeting the standard of a "bona fide business purpose" is rare, and if this standard is not met and the reimbursement or payment is determined to be taxable, such payment will not be eligible for a "gross up" for tax purposes.

Definitions

"Eligible Employee" includes the President, Executive Vice Presidents, Senior Vice Presidents, CEO of Emory Healthcare, Deans and Trustees of Emory University and its affiliated entities. Other employees may be included as Eligible Employee on an individual basis, as approved by the President or appropriate Executive Vice President or Senior Vice President.

"Emory" includes Emory University, Emory Healthcare, Inc. and all entities controlled directly or indirectly by such entities.

"Family Member" includes the spouse, domestic partner or any other family member.

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.103>
- [Request for Family Member Travel Form](https://www.finance.emory.edu/home/travel/family%20member%20travel%20request%20form.pdf)
(<https://www.finance.emory.edu/home/travel/family%20member%20travel%20request%20form.pdf>)

Revision History

- Version Published on: Mar 31, 2010 (*Change made to position title*)
- Version Published on: Mar 31, 2010 (*Original Publication*)

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