

DOCUMENTATION FORM FOR SPOUSAL EXPENSES

Complete this form for allowable travel and non-travel expenses incurred for an employee's spouse pursuant to the employee's contract with the University. The form serves to document the business purpose of the spouse's participation in an activity in accordance with the policies and procedures of the University and IRS regulations. If the spouse has no specific and significant involvement in the activity, the allowable expenses paid by the University will be treated as the employee's taxable income subject to W-2 reporting.

Employee Name/Title (please print)

Spouse's Name

Department

Travel Date(s)

Location(s)

Event(s)

Business Purpose of Spouse's Attendance:

1. Business purpose is for fundraising, recruitment, or community events:

Please indicate the names of donors or persons being recruited, and describe the spouse's specific actions (e.g., presentation to a group or spoke with different donors or other persons) that furthered the fundraising, recruitment, or community event purpose.

2. Business purpose is for educational program in conferences, seminars, and conventions:

Please provide documentation of registration and attendance; if no such educational program was offered, please list a description of the business activity the spouse engaged in during the conference.

3. Length of time spouse spent at conference or other event:

Employee Signature

Date

Approval Signature

Date

UNRESTRICTED ACCOUNTING USE ONLY

Non-Taxable

The expenses reported on this form were necessary and proper and were completed for Stockton University business purposes. The description and length of time of the business purpose are in sufficient detail to support that the expenses are a non-taxable *bona fide* business expense for the Stockton University.

Taxable

The spousal expenses are allowable, but do not meet the *bona fide* business purpose to promote the University business; hence the expenses will be treated as taxable income subject to withholding and W-2 reporting requirements per IRS rules.

Signature

Date