

Spouse Travel Policy

Pre-Approval Requirement

All travel by a missionary's spouse will be pre-approved by the Office of the WMA before purchasing tickets and planning travel. For security reasons, this pre-approval process is used any time a spouse is accompanying a missionary's work-related travel, even if the spouse is accompanying the missionary purely for personal reasons and on their own expense. In some circumstances, through the pre-approval process, requests might be made for reimbursement of travel expenses for the accompanying spouse. Requests for reimbursement fall under two categories: Traveling as a companion and traveling as WELS Employee or Volunteer.

Traveling as a companion

A team may request that a spouse be reimbursed for his or her travel costs when there is a commonsense reason for it. For example, perhaps the missionary will be away for an extended period or is traveling repeatedly throughout the year. When approved, the air fare and ground transportation costs are generally covered, but meals are not normally reimbursed. According to IRS regulations, the reimbursement will be reported as taxable income.

Spouse traveling as WELS Employee

All regular policies apply when the spouse is traveling with or without the missionary and is traveling as a part-time or full-time volunteer or employee of WELS for the purpose of performing bona fide business duties. Travel expenses will be approved, documented, and reimbursed according to the Synod's travel guidelines found at SC0050 - Travel and Business Expense Reporting and ReimbursementL.docx (sharepoint.com). The reimbursement in this case is tax-exempt.

Exemptions for Taxable Reimbursement

To qualify for tax-exempt reimbursement, the accompanying spouse must be engaged in bona fide business work. The IRS and tax auditors scrutinize these expenses, so strict standards must be followed.

Standards for Exemption:

The presence of the spouse must accomplish a bona fide business purpose.

The presence of the spouse must be essential (not just beneficial) to the missionary's ability to carry out their work for World Missions.

Both the travel and the spouse's work must be pre-approved by the Office of the WMA.

All expenses must be substantiated, and the business purpose must be verified by listing specific business activities the spouse will perform.

Examples of Bona Fide Business Activities:

- Required attendance at business meetings
- Presenting at a business meeting
- Teaching classes or courses when this is the primary objective of the trip

Activities That Do Not Meet Exemption Requirements:

- Performing clerical duties such as typing and note-taking
- Hosting or attending receptions or meals, assisting in entertaining

- Attendance with children or other family members
- Taking part in sightseeing and tourist activities
- Any circumstance where the presence of the spouse is beneficial but not essential to the function of the trip

Stewardship and Expense Guidance

Missionaries and their spouses will naturally practice good stewardship during their travels. The DWMO will provide detailed guidance prior to travel, outlining what expenses will be reimbursed for the spouse according to the purpose of each trip and based on the length of time away from the missionary's home.