

TAX CONSIDERATIONS

One purpose of the Baylor Travel & Entertainment Policies & Procedures is to create an accountable plan within the mandates of IRS rules and regulations.

- Approval of some expenses may create a taxable benefit to the employee/traveler (e.g. certain spouse travel). A copy of such [Expense Report](#) must be forwarded by the approver to Payroll_Office@baylor.edu.
- Also, an exception to the Travel & Entertainment Policy may create a taxable benefit that must be reported. A copy of such [Expense Report](#) must be forwarded by the approver to Payroll_Office@baylor.edu.