**First Class Travel Policy**

The following policies apply to first-class or charter travel involving an employee of our organization:

- Premium-class or charter travel must be approved by someone at the same level or higher authority in the organization or by the Board of Directors.
- Premium-class or charter travel will only be considered for certain staff members and/or specific situations, such as:
    - for trips over 14 hours,
    - when there is no coach class availability,
    - for security reasons,
    - inadequate sanitation on foreign air lines,
    - travel by an employee with a disability or special need,
    - for overall cost savings, or
    - when there is no commercial transportation reasonably available
- Staff are ineligible for premium travel when there is a break of one day between the end of travel and the beginning of the work even when it is a 14 hour or longer flight or if there is rest period either upon arrival at the duty site or enroute.
- Employees with physical impairments or special needs must submit annual certifications unless the employee has permanent impairments, which can then be submitted once.
- The board of directors reserves the right to approve or deny first class travel expenses.

**Companion Travel Policy**

Reimbursements of travel expenses for a spouse or dependent will be paid only if the travel expense qualifies as nontaxable working condition fringe benefits under IRS Regulations[1]:

1. The travel of the spouse or dependent is for a bona fide business purpose.
2. The employee substantiates the time, place, amount, and business purpose of the travel under an accountable expense reimbursement plan.

The following criteria will be evaluated to determine whether a bona fide business purpose exists:

- The companion's function must be necessary; *i.e.,* result in desired business benefits to the organization.
- The companion's contributions to the organization must be those which cannot efficiently be performed (or performed at all) by the employee alone.
- The companion's services must augment the employee's purpose for the trip.
- The benefit to the organization's business must be substantial.
- The travel involves an extended period of time (1 month or longer).

If there is a bona fide business purpose for the travel, the following documentation of the companion's activities must be provided:

1. Document the purpose for companion attendance by having written requirements for the spouse such as functions which must be attended (ministry functions in addition to social functions would be helpful), roles which must be served during the meetings, and actively put these requirements into practice.
2. Document the companion's business role and mandatory presence in positions descriptions (a sample position description is on the following page) and meeting minutes.
3. Document the purpose for companion's attendance by having written requirements for the companion such as functions which must be attended (functions in addition to social functions would be helpful), roles which must be served during the meetings, and actively put these requirements into practice.

Reimbursements of companion expenses are generally considered taxable income unless the business purpose of the companion's travel has been established.

The board of directors reserves the right to approve or deny companion travel expenses.