

Spousal Service Agreements: Negotiating Pay, Travel, and Tax



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2024 Presidents Institute Spouses and Partners Program
Independent Higher Education in a Democratic Society

The Diplomat Beach Resort | January 4–7, 2024

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Presenters

Michael Frandsen, President, Wittenberg University

Sharon Frandsen, Presidential Spouse, Wittenberg University

Tyrone P. Thomas, Partner, Holland & Knight

Chair

Robert A. Clark, President, Husson University

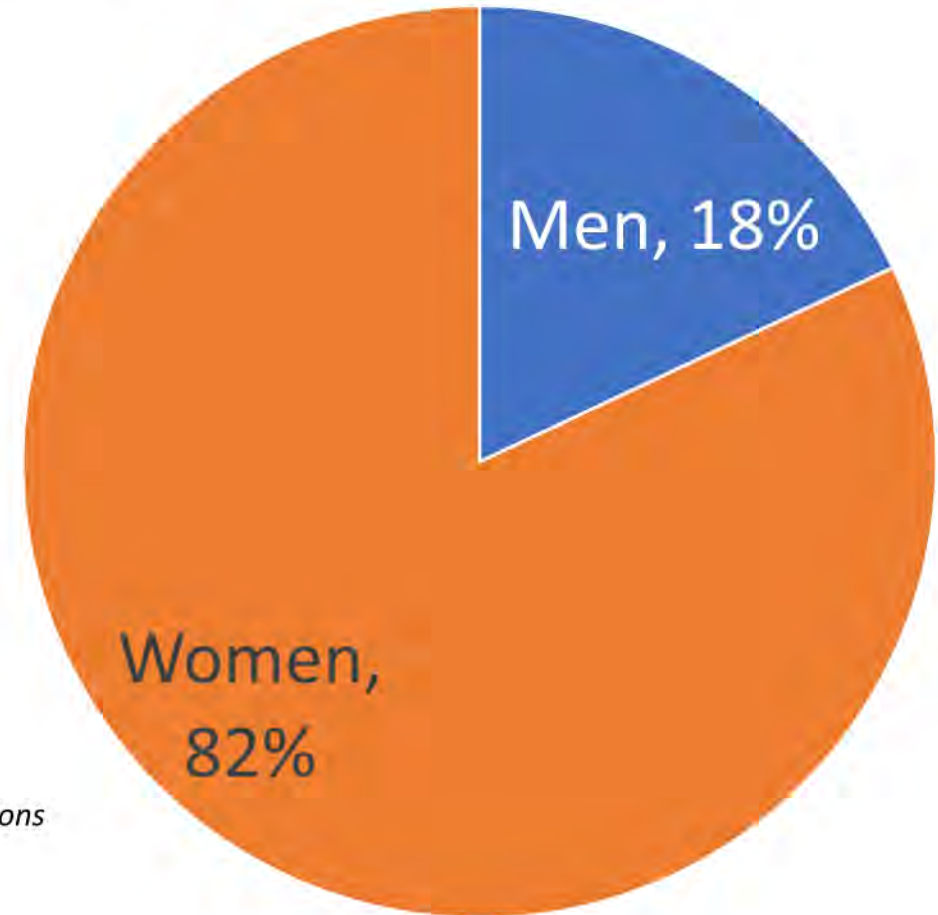


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Gender of Presidential Spouses



Source:
The Lives of Presidential Partners in Higher Education Institutions
Hendel, Kaler, & Freed
University of Minnesota, Twin Cities
2016

N=427

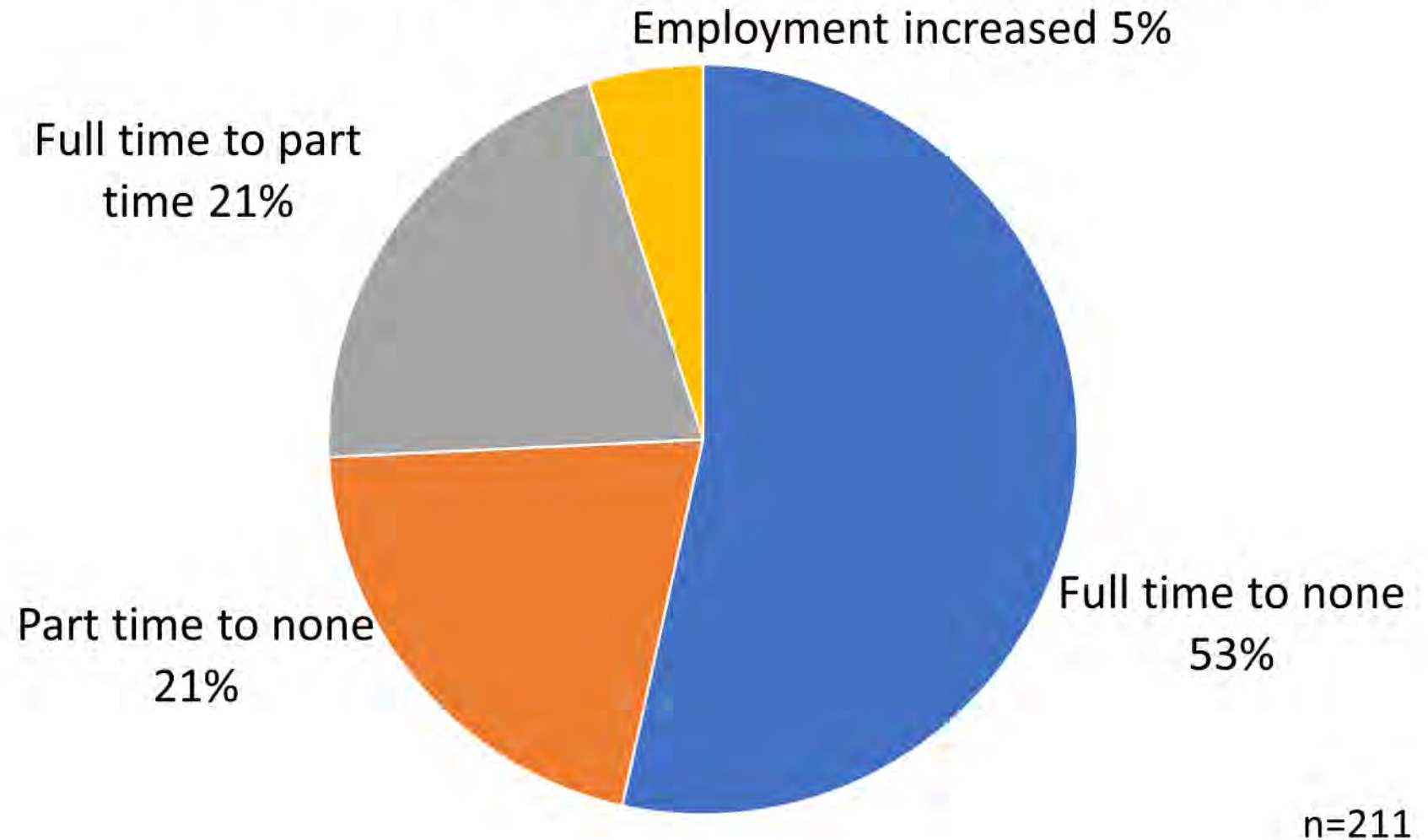


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Change in Outside Employment Status

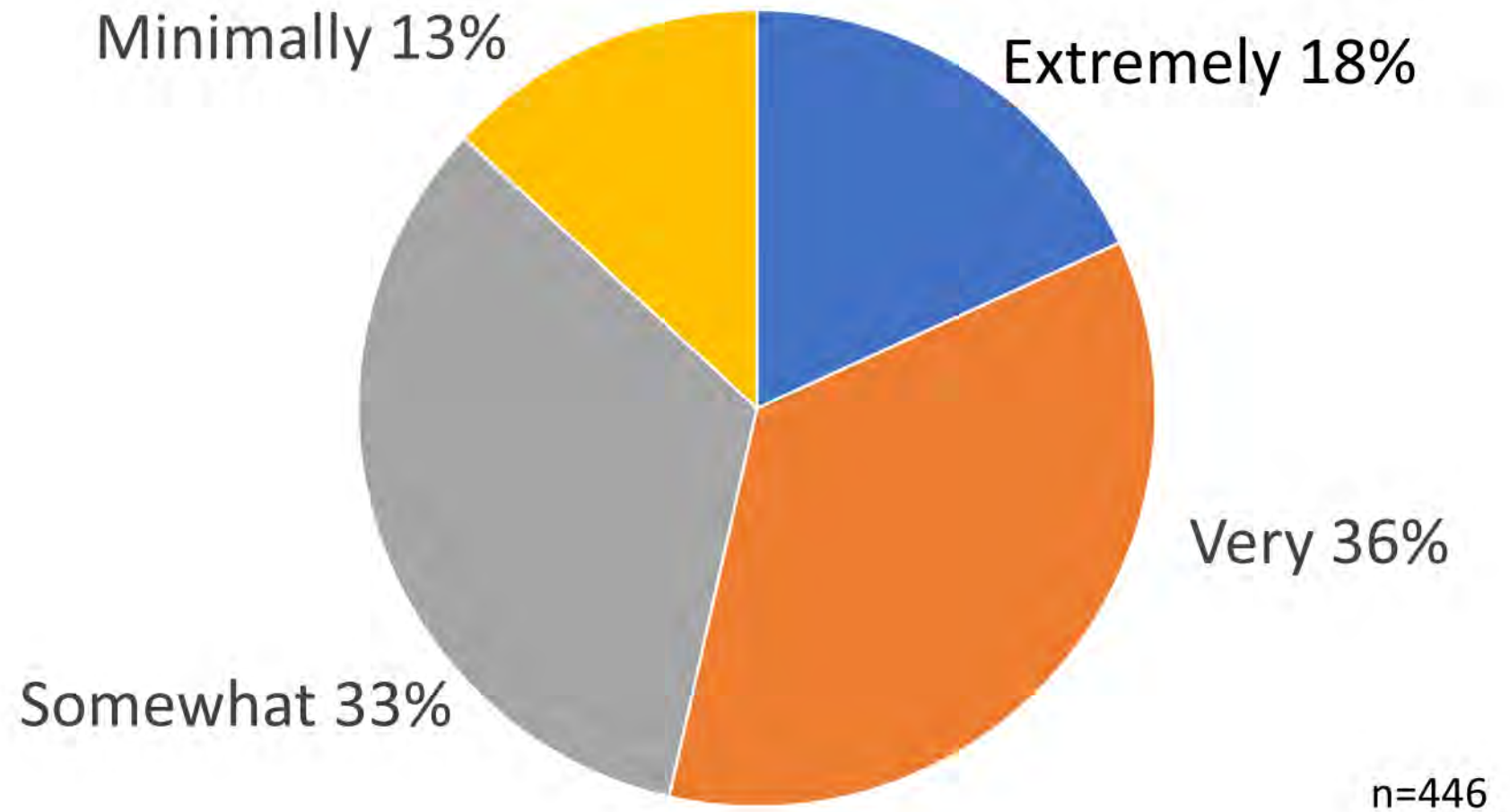


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Level of Involvement on Campus

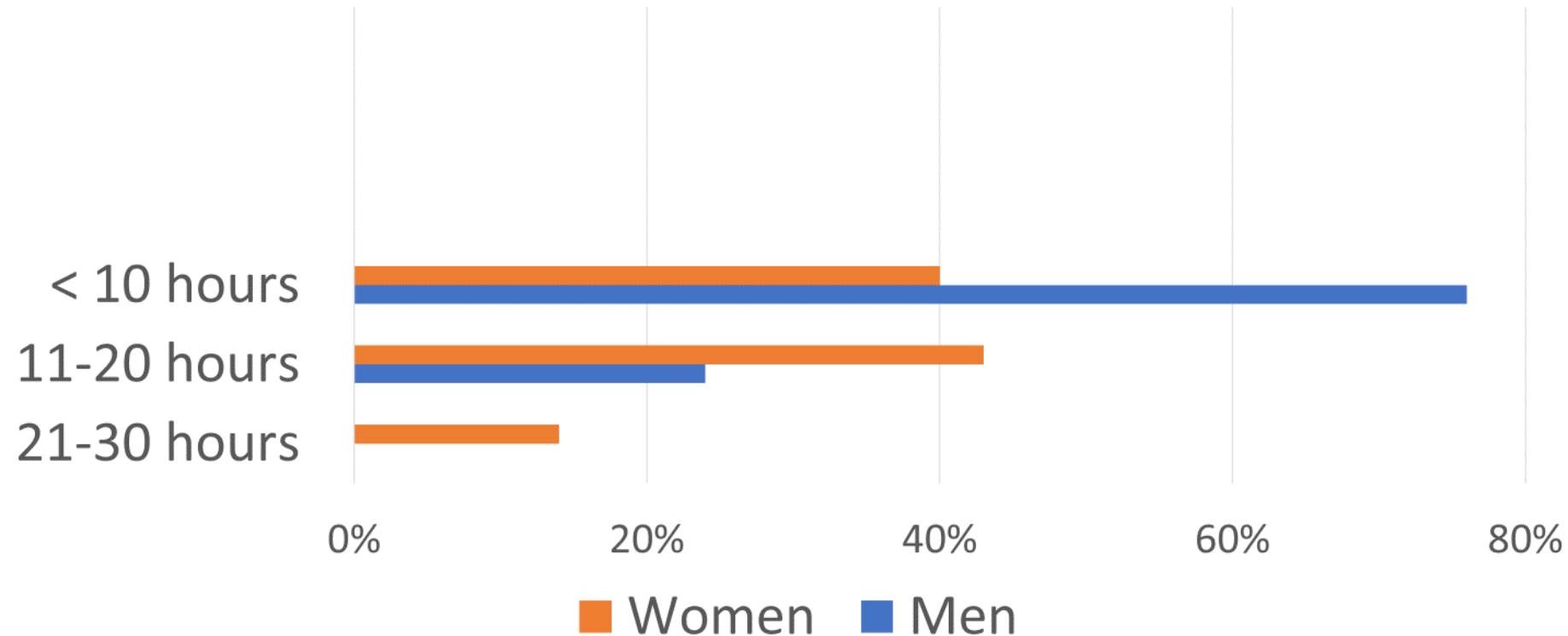


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Reported Weekly Hours of Engagement



n=106 women
33 men

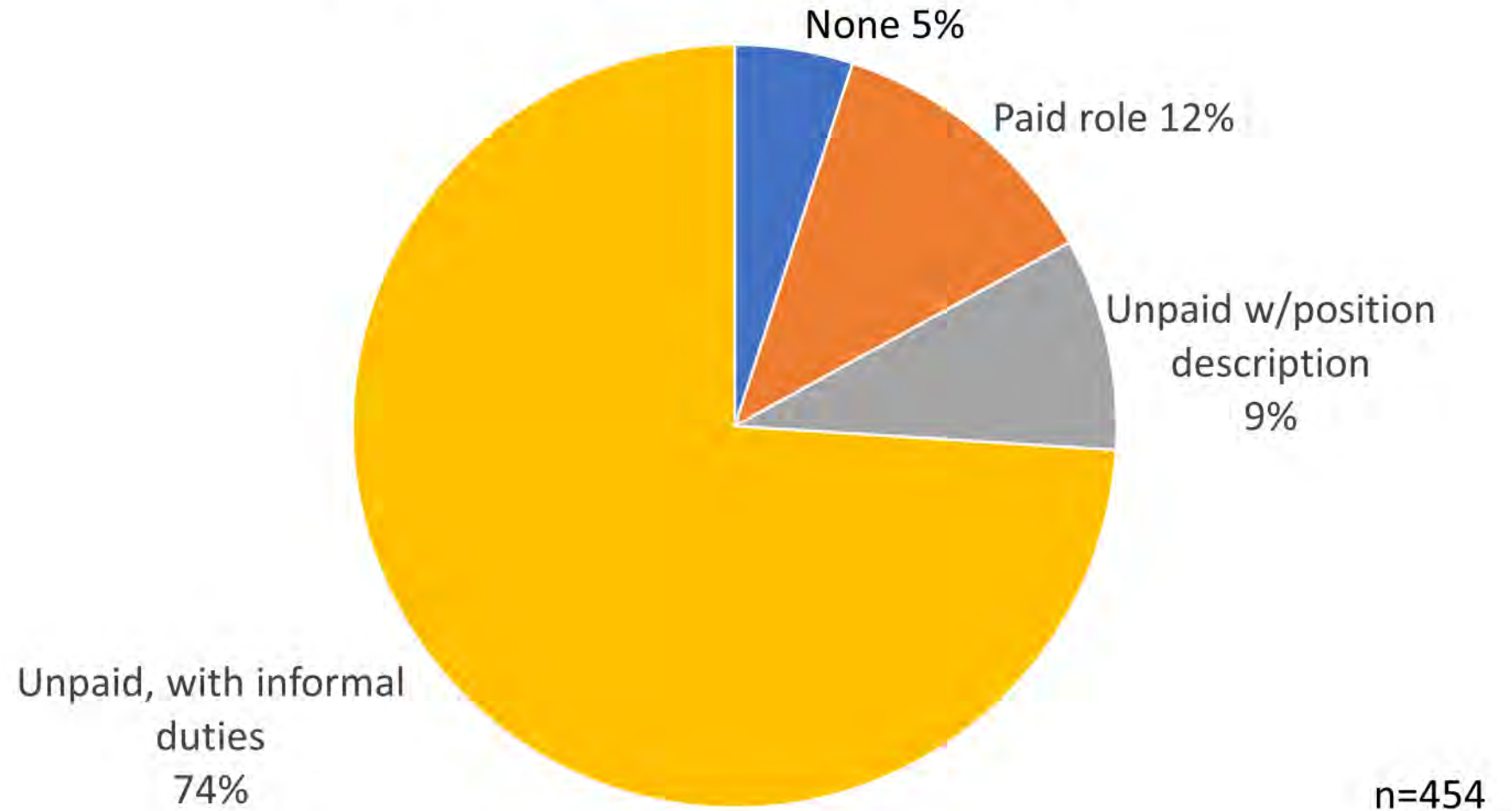


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Role in the Institution

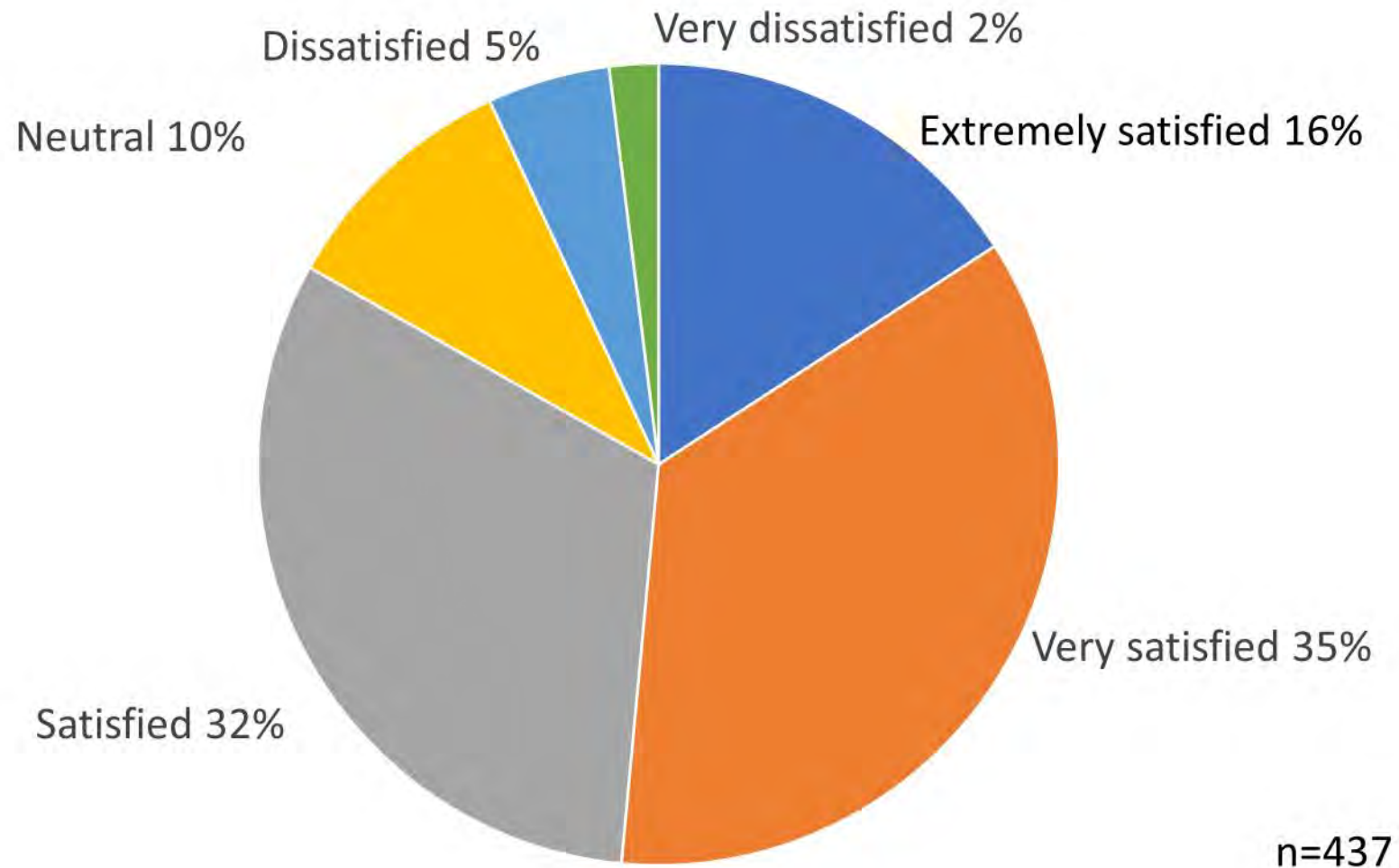


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Satisfaction in the Role



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Reimbursement of Expenses and Taxation

- Reimbursed travel expenses for presidential spouses/partners are generally considered a taxable benefit unless the spouse/partner has a specific business purpose for the travel.
- It is not generally considered a taxable benefit to reimburse an employee or volunteer for his/her travel expenses
- An employment agreement or volunteer agreement for the president's spouse/partner is generally sufficient documentation to support the reimbursement (non-taxable) travel of the spouse/partner

Reference: *The Benefits and Considerations of Having an Employment Agreement or Formal Volunteer Agreement with the President's Spouse*; Darron C. Farha, M.B.A, J.D.; Vice President and General Counsel, Valparaiso University



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Insurance Liability

- Institutional insurance policies should cover spouses/partners with employment agreements, and in most cases also those with volunteer agreements
- Coverage typically includes general liability, workman's compensation, international, and automobile insurance policies Check with your own institution for clarification on this issue
- A volunteer agreement should also establish the insurability of the spouse/partner
- Check with your own institution for clarification on this matter



Pros and Cons of Employment/Volunteer Service Agreements

PROS

- Provides additional credibility and clarity for the role
- Can clarify expectations relative to predecessors
- Allows for possible compensation
- Establishes position relative to tax and insurance issues
- Legitimizes the provision of assistance to the spouse/partner for a variety of needs, e.g., staff support, housing, child care, etc.
- If paid, spouse/partner may continue to receive benefits such as retirement, social security, etc.

CONS

- Reduces flexibility for the spouse/partner
- Requires reporting relationship that can often be awkward
- Can create resentment within the campus community—doesn't "deserve" this job...padding the president's pay at the expense of other institutional needs
- Imposes employment rules on the spouse/partner, e.g., mandatory trainings
- Can constrain the couple's relationship and communications if both the president and spouse/partner are employees



Q&A Session



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