Promoting accountability through a spouse's presence

Some churches require that their minister be accompanied by his or her spouse while on business trips for accountability purposes. That is, the spouse's presence greatly reduces the risk of inappropriate conduct by the minister or false accusations that could be devastating to the minister's reputation and to the church as well. Many churches have been devastated by the sexual misconduct of their minister, and church leaders are justified in taking this risk seriously and in implementing procedures to prevent it. If the church board adopts a policy mandating a spouse's presence on the minister's business trips and explains the "business rationale" for such a policy, an argument could be made that the spouse's presence on the minister's business trips serves a legitimate business purpose regardless of whether the spouse is engaged in any other business activities on the trip.

However, this is a highly aggressive position that should not be adopted without the advice of a competent tax professional. Further, it should not be adopted if (1) it is not consistently followed (e.g., the church permits the spouse to accompany the minister on only selected business trips, or the church does not require spouses to accompany other staff members on business trips) or (2) one or more other church employees customarily accompany the minister on business trips, and these individuals could share the same accommodations and otherwise provide the same accountability as the minister's spouse.