

Taking your spouse along on a business trip? Before you start tallying up deductions, make sure you know the rules — they're stricter than you might think.

When Your Spouse Is Your Employee

If your spouse works for your business, you may be able to deduct most of their travel expenses. But there's a catch: their presence must serve a legitimate business purpose.

For example, if you're attending a trade show and your spouse is one of your top sales reps closing deals, you're likely in the clear. Their participation must directly support business activities — simply being "helpful" (like taking notes) doesn't qualify.

Hosting social functions or building goodwill with customers typically doesn't meet the IRS's standards either. And if there's a vacation element — say, sightseeing — proving a legitimate business purpose becomes even harder.

One important exception: if your spouse's presence is necessary to manage a serious medical condition you have during business travel, that counts as a valid business purpose.

If your spouse qualifies under these rules, you can deduct regular business travel expenses, including transportation, lodging, meals, and incidentals like dry cleaning and business calls.

When Your Spouse Isn't Your Employee

If your spouse isn't officially an employee, the deduction rules get tighter. Even if they have a legitimate business reason for tagging along, you likely can't write off their full travel expenses.

However, you can still deduct the costs you would have incurred traveling alone. For instance, if a hotel charges \$150 for a single room and \$200 for a double, only the \$50 difference is considered a personal expense. The \$150 remains deductible. To protect your deduction, ask the hotel for a room rate schedule showing single-occupancy pricing for your stay.

Car rentals and personal vehicle expenses stay fully deductible, even with your spouse riding along. However, you can't deduct meals, public transportation, or other separate costs your spouse incurs.

Focus on What You Can Deduct

While the IRS rules on spouse business travel are strict, opportunities for deductions do exist if you plan carefully. Wondering how these rules apply to your next trip? [Contact us](#) for guidance to maximize your business travel deductions and stay compliant.