

130.13 Charter Flight Value Calculator

The [Charter Flight Value Calculator](#) (Calculator) must be completed for each leg of a University-provided charter flight, whether the aircraft is owned or leased by the university. The calculator is used to document each passenger on each leg of the flight, along with the passenger's business purpose, if any, for being on the flight. If any passengers are on a flight for personal reasons, a determination of taxability must be made and the Calculator is used to determine any taxable income attributable to University employees. Completed forms will be provided to the Tax Manager for review.

Completing the Calculator requires the following information for each leg of the flight.

Aircraft data:

- Date of the flight
- Origination and Destination of the flight
- Flight miles traveled
- Aircraft weight
- Aircraft seating capacity

Passenger data:

- Passenger Name
- Passenger Purpose:
 - Business
 - Private
- Passenger Role with Baylor:
 - Regent
 - Employee
 - Student
 - Guest an employee (such as a spouse, dependent or friend)
 - Guest of the university (such as a donor or conference official)
- Passenger Title, if an employee
- Guest of: For guests, indicates who invited the guest on the flight
- Control Employee: Indicate whether the passenger is a control employee or a guest of a control employee. Control employees include:
 - Officer of the University
 - University Regent
 - Employee earning \$100,000 or more annually