

LP – 6 Volunteer Travel Expense Reimbursement Policies

i. FAE Trustee and Committee Member Travel Reimbursement Policy

(with expense limitations on lodging and meals & incidentals as set by the FAE Trustees under the Policy)

All FAE committee and Trustee members are urged to devote the time necessary to perform the responsibilities associated with their committee appointments Trustee positions. It is, therefore, the practice of the FAE to reimburse out-of-pocket costs associated with attendance at committee and Trustee meetings in accordance with this policy. Members who avail themselves of this policy are requested to be mindful of the need to conserve costs related to FAE activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum.

a. **RECEIPTS AND DOCUMENTATION.** Committee and Trustee members must submit a written request for travel reimbursement. Such request must be supported by original receipts for individual expenditures in excess of \$25. In unusual circumstances or if original receipts are not available, copies of receipts will be accepted. Charges for air transportation must be supported by the passenger coupon portion of the ticket, or passenger receipt and itinerary when the passenger coupon is not available. Hotel charges must be supported by an itemized bill with evidence of payment. Expenses that are not properly documented under these guidelines will not be reimbursed.

b. **TRANSPORTATION COSTS.** Transportation costs will be reimbursed based on the following guidelines:

1. **AIR TRANSPORTATION.** Air transportation costs will be reimbursed if travel exceeds 140 miles **one way**, but only to the extent of lowest available coach fare. For example, a business class or first class ticket will not be reimbursed to the extent the cost exceeds coach fare. In addition to airline ticket costs, taxicab fare to and from the airport will be reimbursed as part of air transportation costs.

2. **GROUND TRANSPORTATION.** Ground transportation costs, such as coach rail, bus, mileage at the IRS standard mileage rate, parking and tolls, will be reimbursed if travel exceeds 150 miles **round trip**. Car rental costs will not be reimbursed to the extent they exceed the federal mileage rate.

Example: Assuming a member travels over 150 miles round trip for a committee meeting, the NYSSCPA will reimburse the cost of a bus or train ticket or, if the committee member uses a car, mileage at the federal mileage rate for the entire trip. If the member travels 150 miles or less, round trip to the meeting, there will be no reimbursement for ground transportation.

c. **LODGING COSTS.** Lodging costs will be reimbursed if travel exceeds 140 miles one way, subject to the following limitations:

1. Lodging costs (excluding taxes) will be reimbursed up to an amount set annually by the Executive Committee. For the 2012-2013 fiscal year that amount is \$300, excluding tax. Room, occupancy and other lodging taxes do not count toward the limit and are reimbursed in full.

If a member has two consecutive day's meetings but the travel distance is less than 140 miles, lodging costs may be reimbursed under the above guidelines and meals and

incidentals may be reimbursed under the guidelines of paragraph (d.), if the member feels such expense is necessary.

If a member who qualifies for reimbursement of air transportation costs can demonstrate that a Saturday night stay-over resulted in air-fare savings that exceed the costs of lodging and meals and incidentals, then reimbursement for the extra day's costs will be reimbursed subject to the applicable limitations as described.

d. MEALS AND INCIDENTALS. If travel exceeds 140 miles one way, then meals and incidentals will be reimbursed up to a per diem amount set annually by the FAE Trustees. The amount for 2013-2014 is the Gov't Services Administration's 2008 M&I rate for Manhattan of \$64.

e. REIMBURSEMENT LIMITED TO OUT-OF-POCKET COSTS. Only out-of-pocket costs will be reimbursed. Therefore, even though the NYSSCPA will reimburse full coach air fare (in accordance with the paragraph on air transportation above), if a member is able to obtain a lower fare, the reimbursement will be for that fare. If a ticket is obtained using frequent flyer miles, there will be no reimbursement in excess of the out-of-pocket costs associated with obtaining the ticket.

f. PERSONAL OR BUSINESS EXPENSES. The costs of personal or business expenses unrelated to direct Society business will not be reimbursed. These costs include, but are not limited to, telephone, valet service, laundry, entertainment, golf/tennis fees, movies, and mini-bars.

g. TIME LIMIT. Reimbursement requests must be received within six months of the meeting date or reimbursement will be denied.

Limitations on lodging and meals & incidentals

| Table of Exp. Reimbursed vs. Distance Traveled | Distance | | |
|---|----------|------------------|--------------------------------|
| | Expense | 75 miles or less | Over 75 miles up to 140 mi. |
| Rail, Bus, Mileage, Tolls, Parking | No | Yes | Yes |
| Airfare | No | No | Yes |
| Cab fare to/from transportation hubs | No | Yes | Yes |
| Lodging | No 1, 2 | No 1, 2 | Yes 2 |
| Meals and Incidentals | No 1, 3 | No 1, 3 | Yes 3 |

1-Lodging, meals and incidentals allowable if there are "back-to-back" consecutive day's meetings.

2-Cost reimbursed up to the cap as set by the Exec. Committee.

3-Meals and Incidentals are capped at a per diem set by the Exec. Committee.

Requests for reimbursement along with original receipts, tickets and other supporting documentation where necessary should be sent directly to:

For Committee Members, To: Nereida Gomez, Sr., Mgr., Committee Services, NYSSCPA 14 Wall Street, 19th floor, NY NY 10005

For FAE Trustees To: Denise Osorio, Director of FAE, FAE 14 Wall Street, 19th floor, NY NY 10005

ii. FAE Speaker Reimbursement Requirements

Reimbursement Requirements

Travel Expense Reimbursement and Honorarium

To receive your honorarium and reimbursement for any travel expenses, please submit the current Travel Expense/Honorarium Request Form within 2 weeks of the presentation date. Please attach original receipts, copies of airplane tickets, passenger coupons and other supporting documentation to the forms. An invoice from a travel agent will not be accepted as documentation of expenses for the purpose of reimbursement. Vouchers received without receipts for items over \$25 cannot be processed. If any request for reimbursement is denied, you will be notified either in writing or by telephone. When submitting for reimbursement, it is essential that the social security number or federal tax identification number is noted. Your signature is also required.

Travel Expense Requirements

Reimbursement for out-of-pocket expenses is limited to the reasonable & customary costs of local transportation, meals and tips and only when accompanied by original receipts will they be considered for payment. (Hotel rooms are billed directly to FAE.) Expenses that will not be reimbursed include, but are not limited to:

Miscellaneous Expenses – Telephone call, fax charges, valet service, mini-bar charges, movies, entertainment, laundry, green fees, tennis fees, and health club charges.

Transportation – Personal auto use is reimbursed at business rate currently in effect under US Treasury guidance, plus tolls with original receipts. Ground transportation, including bus, train and local taxi are reimbursed for full fare. The use of a private car service, costing \$40 or more must be first approved by your Seminar Coordinator. Car rental should be used only when public transportation is not available and must be approved in advance by your Seminar Coordinator. Use coach air transportation only when personal auto or ground transportation is not available or when the distance to course location prohibits use of ground transportation. When traveling by air, every effort must be made to obtain the lowest coach fare possible. Please contact FAE's travel agency, **Robustelli & Company at 1-877-309-6126** to make all travel arrangements. Charges will be billed to the Foundation upon approval. It is important to have your **COURSE CODE** ready when making your reservation.

To and From Airports – Reimbursement will be provided for all reasonable costs of travel to and from airports. Costs eligible for reimbursement include cabs, car service, mileage allowance for use of personal cars, and parking fees. Use of the Foundation recommended method of travel whenever possible.

Lodging – In the event that a teaching assignment requires you to stay overnight, hotel accommodations will be made for you by the assigned Seminar Coordinator, usually at the same site as the presentation. Consult the Seminar Coordinator you have been working with to ascertain the accommodations have been made. Direct billing has been arranged with most hotels for room charges only.

Meal Allowance – The FAE has instituted the IRS meals per diem according to the area of the state in which you will be teaching for reimbursement of out-of-pocket meal expense. This schedule is attached. When requesting reimbursement for meal expenses, please use this rate and submit all **original** expense receipts.

If you have any questions regarding these travel requirements or meals expense reimbursements, please call your Seminar Coordinator or the Associate Director of Educational Services at (212) 719-8305.

Approved: FAE Trustees, February 13, 2014, Agenda Item FB13– A– 7