

Coppell Amateur Radio Enthusiasts

Expense

Reimbursement Policy

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www.coppellhams.org



Coppell
Amateur
Radio
Enthusiasts

Purpose

This document describes how Coppel Amateur Radio Enthusiasts accepts requests for and processes expense reimbursements by outlining the:

- documentation, receipts and any other necessary supporting materials are required when submitting expense reports
- types of expenses one may request reimbursement for
- when preapproval from the Board of Directors is required, and
- process one must follow to submit expense reports for reimbursement.

Overview

Coppel Amateur Radio Enthusiasts reimburses its staff and volunteers for business-related expenses such as postage, copying, equipment, attendance at training events and courses, and long distance travel, meals and lodging while on nonprofit business. In most cases, you pay the expenses on your own and then seek reimbursement.

You are expected to exercise discretion and good business judgment when incurring expenses. Be cost conscious and spend Coppel Amateur Radio Enthusiasts' money as carefully and judiciously as you would spend your own funds. Report expenses, supported by required documentation, as they were actually spent.

In cases where a grant or similar funding source is providing the finances to reimburse expenses, there may be specific requirements from the grantor or funding source that go above and beyond this policy's requirements.

Expense requirements

Business expenses only

The expenses you request be reimbursed may only be business expenses. For example, if you travel to a conference as a representative of Coppel Amateur Radio Enthusiasts you will not be reimbursed for any personal, family or nonbusiness expenses (such as taking paid tours, buying souvenirs or upgrading flights or hotel rooms). It is okay to bring along a family member on a business trip as long as it does not create an added expense to Coppel Amateur Radio Enthusiasts; you are responsible for paying for your family member's expenses.

Preapproved spending limits

You may spend up to \$100 each calendar month without prior approval from the board of directors. However, expenses must be reasonable business expenses related to your duties and any unreasonable reimbursement requests within the preapproved spending limit may be rejected. To guarantee an expense will be reimbursed, seek approval from the board of directors before the expense is incurred.

Any expenses totaling over \$100 per calendar month must be preapproved by the board of directors. You may not attempt to circumvent the preapproved spending limit by making multiple purchases and submitting multiple expense reports that keep each report under the limit.

Adequate accounting

Good records are crucial for expenses to be reimbursable. At a minimum, every expense should be supported by documentation showing:

- what was purchased
- how much was paid for it, and
- who (or what company) it was purchased from.

Cancelled checks, sales receipts, account statements, credit card sales slips, and invoices are adequate documentation.

Local transportation, travel, entertainment, meals, and gifts

Coppell Amateur Radio Enthusiasts generally does not reimburse volunteers, officers or board of directors members for local transportation costs, such as to its board of directors meetings, committee meetings, general amateur radio related events and conferences or other such meetings and events in the Greater Dallas/Fort Worth area. You may be able to deduct these unreimbursed volunteer expenses as a charitable contribution.

Reimbursements related to business-related entertainment, meals for meetings and events, and gifts must be reviewed and approved by the board of directors before the expense is incurred.

If you plan to travel as a representative of Coppell Amateur Radio Enthusiasts outside the Greater Dallas/Fort Worth area or to a regional or national conference within the Dallas/Fort Worth area, you need to seek approval in advance from the board of directors. When travelling as a representative of Coppell Amateur Radio Enthusiasts, these travel expenses are reimbursable upon approval from the board of directors:

- air, rail, and bus transportation
- car expenses where travel is done by car (at the IRS standard mileage rate)
- taxi fares or other costs of transportation between the destination airport or station and hotel
- lodgings costs, and
- the cost of your meals.

In addition to the requirements above (what was purchased, how much was paid for it, and who it was purchased from), you must have this additional information for each expense:

- **The date the expense was incurred** which generally appears on the receipt or credit card slip.
- **How much was spent**, which appears on the receipt or credit card slip.
- **The nature and place of the entertainment or meal.** This will usually be shown by the receipt or it can be recorded in an appointment book or calendar.
- **The business purpose.** There must be something that shows the expense was incurred for work-related purposes, such as a brief description of the meeting's purpose or an agenda or other relevant documentation.
- **The business relationship.** If entertainment or meals are involved, you must establish the business relationship of people at the event. For example, list their names and occupations and any other information needed to show their business connection to the nonprofit.

Lodging and meal costs cannot exceed the Per Diem Rates established by the IRS. You can find these rates at www.gsa.gov (look for the link to **Per Diem Rates** in the **Featured Topics** section) or in IRS Publication 1542. Work with the treasurer to determine the maximum rates for your destination.

Air travel

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. Coppell Amateur Radio Enthusiasts will pay the cost of the lowest coach class fare actually available for the most direct, non-stop flights from the airport nearest your home to the airport nearest the destination. You can pay for the flight yourself and seek reimbursement; however, you will only receive reimbursement for the cost Coppell Amateur Radio Enthusiasts would have paid if it had booked the air travel for you.

You may accept and retain frequent flyer miles and compensation for denied boarding for your personal use. You may not deliberately utilize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

Lodging

You may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on your itinerary shall be considered in determining reasonableness. You shall make use of available corporate and discount rates for hotels. "Deluxe" or "luxury" hotel rates will not be reimbursed.

If you are attending a conference that includes a special room rate, such as for staying at a particular hotel or for sharing a room with another attendee, you may opt to not stay in such a room and instead stay in your own hotel room. You will only be reimbursed at up to the special room rate.

Lodging costs cannot exceed the Per Diem Rates established by the IRS. You can find these rates at www.gsa.gov (look for the link to **Per Diem Rates** in the **Featured Topics** section) or in IRS Publication 1542. Work with the treasurer to determine the maximum rates for your destination.

Out of town meals

You may be reimbursed for the reasonable and actual cost of meals (including tips) subject to the maximum Per Diem Rate meal allowance established by the IRS. You can find these rates at www.gsa.gov (look for the link to **Per Diem Rates** in the **Featured Topics** section) or in IRS Publication 1542. Work with the treasurer to determine the maximum rates for your destination.

Ground transportation

You are expected to use the most economical ground transportation appropriate under the circumstances and should generally follow this order of desirability:

- **Courtesy cars.** Many hotels have courtesy vehicles that take you to and from the airport at no charge.
- **Airport shuttle or bus, or public transit options.**
- **Taxis.**
- **Rental cars.** Car rentals are expensive; other forms of transportation should be considered when practical. You will be allowed to rent a car provided you receive advanced approval from the Board of Directors. You are responsible for paying for any vehicle damages to the rental car

company. Add-on services such as GPS, supplemental insurance and fuel gas-up services through the rental agency may be added onto your rental at your expense.

Personal cars

When you use your personal car for travel, mileage will be allowed at the currently approved IRS rate per mile. If you choose to use your personal car for a trip that would normally be made by air (such as Dallas/Fort Worth to Los Angeles) mileage will be allowed at the currently approved IRS rate; however, the total mileage reimbursement will not exceed the cost of the lowest available round trip coach airfare.

Parking, tolls and traffic fines

Parking and toll expenses will be reimbursed. The costs of parking tickets, fines, car washes, valet services and similar items are your responsibility.

Personal and spousal travel expenses

You may incorporate personal travel or business when travelling as a representative of Coppell Amateur Radio Enthusiasts. However, you cannot request business travel that is less advantageous to or involving greater expense to Coppell Amateur Radio Enthusiasts in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, such as extra hotel nights, extra stopovers, meals or transportation are your sole responsibility and will not be reimbursed.

When travelling with a spouse, family or friend, their expenses will not be reimbursed.

Non-reimbursable expenses

Expenses that are not reimbursable include, but are not limited to: travel insurance; first class tickets or upgrades; limousine travel; movies; liquor and bar costs; tickets to sporting events; spa or exercise charges; clothing; car washes; valet service; expenses for spouses, friends or relatives; and toiletry articles.

Submitting expense reimbursement requests

All requests for reimbursement must be made in writing (preferably on the expense report form) and shall be signed and dated by the person seeking reimbursement.

For cases where you already paid the expense, expense reports must be submitted within 30 days of incurring the expense. It is critical to receive all reports from a fiscal year (January 1-December 31) within 30 days of the close of the fiscal year (January 31). Any requests for reimbursements by volunteers or staff received after the close of the fiscal year-end books may not be paid.

In some cases, you may get an advance payment to cover an anticipated expense. You must keep track of what you spend and return any excess within 30 days after the expense was paid.

The treasurer is authorized to reject or modify payment to comply with these policies and guidelines. Appeal of the treasurer's decision shall be made to the secretary who shall present the appeal to the board of directors if appropriate.

Returning excess reimbursements

Should you receive a reimbursement amount that exceeds the actual expense you incurred, you must return the excess money within 30 days after you received it.

Expense report

Attach all receipts to this expense report

Name			
Address			
Telephone		Email	
Event/Purpose			

Expense	Amount
	Total expenses:
	Total amount claimed from above:
	Minus advance received:
	Reimbursement claimed:

Signature _____ Date _____