



Travel Policy

Philosophy

Travel and entertainment related expenses will be paid by the Association if they are deemed to be reasonable, appropriately documented, properly authorized and within the guidelines of this Policy.

Purpose

The purpose of this Policy is to provide broad guidelines and establish procedures for those individuals incurring official travel and business expenses on behalf MACRAO. The intent is to control travel expenditures, maximize the ability to negotiate discounted rates and to ensure compliance with Internal Revenue Service (IRS) requirements. The Travel Policy is intended to be an information resource and guide to make travel arrangements and to process travel and other related expenses.

Scope

The Travel Expense Policy applies to individuals traveling on behalf of the Association and seeking reimbursement for appropriate business-related expenses, regardless the funding source. MACRAO assumes no obligation to reimburse for expenses that are neither Association business-related nor in compliance with this Policy.

Guidelines

Travelers must have their travel plans and expenses approved by the BOD. Travelers must report and substantiate the amount, date and business purpose of all expenses within 21 calendar days¹, using the standard MACRAO Travel Expense Report, upon completion of travel. Receipts must be provided to substantiate all claims for reimbursement and be attached to the Travel Expense Report, including a check for any cash advance amounts in excess of substantiated expenses. Unsubstantiated and unsupported expenses may not be reimbursed.

Auditing and Internal Control

The Treasurer will audit each Travel Expense Report for compliance with the Association policies and Internal Revenue Service (IRS) regulations. Additional information supporting an expense may be required prior to the expense being reimbursed. Travel and other related expenses will be included in the financial review performed by the Association's independent accountants in connection with its annual financial review.

¹ Reasonable exceptions to 21 calendar days may be on a case-by-case basis with approval of the President.

PERMITTED EXPENSES

Transportation

The base compensation rate for any form of travel is equivalent to the cost of a coach or economy class airline ticket. Travelers may use any form of transportation to travel to their destination, but will be reimbursed for the less expensive of that method of transportation or an economy class airline ticket. Exceptions to this rule must be approved by the Board of Directors.

Airline Travel – Whenever possible, coach or economy class air service should be used and travelers are expected to take advantage of advance purchase rates. Furthermore, flights should be booked, using the least expensive fare via the most direct route, or other reasonable routing that results in a lower fare. Travelers may retain frequent flyer program benefits. However, participation in these programs must not influence flights selection. The Association will not reimburse travelers for tickets purchased with frequent flyer miles.

Ground Transportation – The most economical mode of transportation, such as shuttle services and public transportation should be used to and from air, rail, or bus terminal, whenever possible. Private sedans or limousine services should be avoided unless there are enough people traveling together to make the expense more economical than other modes of transportation.

Rental Cars – Travelers should use a rental car when other transportation is not available or when their use results in a cost savings. The size of the rental car should be the least expensive model consistent with the number of travelers, the business requirements of the trip. Travelers should decline the Collision Damage Waiver (CDW) and the Liability Damage Waiver (LDW) option, supplemental liability coverage, personal accident insurance and other additional insurance options when renting a car for business purposes. Such coverage is provided under the Association's insurance policies and is not reimbursable. When driving a rental vehicle, the Association will reimburse gasoline with an itemized receipt. Additional reimbursement will be made for turnpike tolls, bridge tolls and reasonable parking fees provided receipts are submitted.

Private Vehicles – Travelers may use their personal car for business purposes if it is less expensive than other options or if it saves time. It is the personal responsibility of the owner of a vehicle being used for Association business to carry adequate insurance. Travelers are not covered under the Association's automobile policy when driving a personal vehicle for Association business purposes. If driving a personal vehicle, the traveler's personal insurance covers vehicle damage and the traveler is responsible for any liability or expenses incurred. When driving a personal vehicle, the Association will reimburse a mileage rate calculated on a per mile basis for the actual miles traveled. This mileage rate covers all transportation and operating costs of the vehicle, including gasoline and is based on the stated IRS rate in effect at the time of travel. Current rates can be found on the IRS web site or on the Travel Expense Report. When submitting a Travel Expense Report, travelers must substantiate driving trips by attaching a printed itinerary using a service like MapQuest.

Additional reimbursement will be made for turnpike tolls, bridge tolls and reasonable parking fees provided receipts are submitted. The Association will not reimburse employees for parking tickets, fines for moving violations or vehicle towing charges. No reimbursement will be made for private vehicle repair costs.

Travelers who choose to use their own automobiles on trip where air travel is more appropriate will be reimbursed an amount not to exceed the most economical airfare to the destination.

Rail Travel – A reserved/unreserved train, coach class on these trains may be least expensive mode of rail transportation and is the most appropriate for MACRAO travelers. Sleeping accommodations, if justified, may be utilized. Rail travel will be reimbursed at the lower of the cost of rail fare or an economy airline ticket.

Hotels

Whenever possible, travelers should stay in a standard room at a non-luxury hotel, or at designated conference hotels unless more inexpensive accommodations can be located close to the conference facility (factoring transportation costs as well).

Meals

Business meals are defined as meal expenses incurred when conducting Association business. Meal reimbursements will commence from the time you leave home until you return. Travelers will be reimbursed for personal meal expenses provided they are documented and reasonable. Three meals per day will be reimbursed, which include breakfast, lunch and dinner. If a meal is provided by a conference as part of the conference fees and a traveler elects to purchase a meal independent of the conference, such meals will be considered a personal expense and will not be reimbursed.

Per Diem for Domestic Travel– Association travelers must file for reimbursement based on actual expenses not to exceed the per diem rate. Meals provided to the traveler, at no cost, may not be claimed under the per diem allowance. Travelers have to substantiate each meal expense with an itemized receipt. Per Diem will be paid based on the geographic locale where the traveler performed his/her MACRAO responsibilities. Rates to be used when completing an expense reimbursement request can be found at www.gsa.gov/perdiem.

Per Diem for International Travel – In the rare case of international travel, the per diem will be the same as the highest daily GSA rate for domestic travel. Exceptions must be submitted in writing, accompanied by receipts, and approved by the Board of Directors.

Alcoholic Beverages – Costs for alcoholic beverages, with or without meals, are considered a personal expense and will not be reimbursed by MACRAO.

ADDITIONAL GUIDELINES

Spouse/Dependent Event Attendance and Travel – MACRAO will not pay or reimburse business travel of expenses for family members who accompany MACRAO traveler on Association business except in extraordinary circumstances. Exceptions must be approved in advance and in writing by the Board of Directors.

Extended Travel – Reimbursement for meals, lodging and other expenses will normally be limited to expenses incurred by the traveler during normal business activity. However, expense incurred on additional days may be reimbursed if extending the period results in a reduced round trip air fare sufficient to cover the meals, lodging and other expenses.

Cancellation Refunds – If the Association has prepaid an expense and the trip, event or conference is canceled, a refund should be sought. The responsibility of ensuring a refund rests with the traveler and not the Treasurer or another member of the Board of Directors.

Association Credit Card – The President and Treasurer are issued a credit card on behalf of the Association for official business purposes. Should the President and/or Treasurer travel on

Association business, he/she may use the credit card for travel related expenses as outlined in this Policy. A Travel Expense Report and receipts must be provided to substantiate all claims, including a check for any credit card amounts in excess of substantiated expenses.

SPONSORED PROGRAMS

In addition to MACRAO's Policies, there may be additional requirements when Association travel is required or paid by a sponsored program activity.

REIMBURSEMENT PROCEDURES

Forms and Documentation – It is the Association practice to retain, for seven years, all travel documentation. Reimbursement receipts will be retained by the Treasurer. Travel Expense Reports should be used for travel-related expense and Check Request Forms should be used for non-travel-related expenses. The most up-to-date version of these forms can be located on the MACRAO web site (see Guidelines above for more specifics). All authorized travelers submitting these forms sign their own names to certify to the best of their knowledge that the information contained therein is accurate and that all claimed expenses are allowable and were incurred in the conduct of official Association business. The Association will not reimburse travel and other related expenses that have been or will be reimbursed from any other outside source.

All reimbursements will be made by check, payable to the traveler and will be sent to the requestor by method checked on the form. In the rare case that expenses were paid in foreign currency, the traveler must show any of the following:

- Receipt from the currency exchange company or bank showing the actual exchange rate and fees when exchanging cash
- Bank statement showing ATM withdrawal in foreign currency and conversion to dollars with fee added
- Credit card statement showing charges in foreign currency and conversion to dollars with fee added

If any of these required receipts or statements cannot be provided, then individuals must use the interbank rate shown on the website (<http://www.oanda.com>) by providing the exchange rate being used and the U.S. dollar equivalent on all receipts.

MISSING OR LOST RECEIPTS – An individual, who incurs expenses and subsequently loses a required receipt, should seek a duplicate and submit it stating that the original was lost. When an acceptable duplicate cannot be obtained, some supporting documentation must be provided such as credit card statements. Along with the supporting documentation, a written explanation must be provided stating that the original receipts have been lost, duplicate receipts cannot be obtained and the supporting documentation is all that can be provided to support the expense. The Treasurer may contact the traveler with questions if there is incorrect or incomplete information on the Travel Expense Report. While every effort should be made to include all receipts, any request for reimbursement for more than \$25 must include some form of substantiation, whether it be a receipt or a credit card statement.

APPENDIX A – MISCELLANEOUS REIMBURSABLE EXPENSES

Individual will be reimbursed for the following miscellaneous expense incurred while on Association business:

- MACRAO business office expenses and supplies (faxes, copying services)
- MACRAO business phone calls from the hotel or payphone when it is impossible to do so from a personal or institutional cell phone
- Conference registration fees
- Currency conversion fees
- Gasoline (only if using a rental car)
- Ground transportation (taxi, bus, airport vans/shuttle, etc.)
- Mileage on personal vehicles specifically to and from the airport
- Postage when needed for MACRAO business
- Parking and tolls, including airport parking fees for a personal vehicle
- Reasonable tips
- Foreign visa fees, if applicable

APPENDIX B – MISCELLANEOUS NON-REIMBURSABLE EXPENSES

The following are examples of non-payable/non-reimbursable expense. This should be considered a partial listing:

- Airline club membership fees; annual membership for charge cards; Fees, interest, and/or late charges associated with personal credit cards
- Car washes
- Clothing
- Commuting costs to/from home and normal place of business
- Costs incurred by unreasonable failure to cancel reservations
- Dependent care; child care; lawn care; maid service; and pet care
- Entertainment under most federal grants and contracts
- Excessive tipping over and above normally accepted business practice
- Fines or tickets resulting from traffic, parking, or other violations
- Golf or tennis court fees, membership in country, tennis, or golf clubs of any sporting equipment, except when part of a preauthorized group event
- Haircuts
- Life, accident, or flight insurance premiums
- Lost, broken, or stolen property
- Luggage or briefcases
- Meals when traveling locally on Association business

- Newspapers, magazines, books unrelated to Association business
- Expenses that have been or will be paid or reimbursed by an outside source
- Passport application fees (new or renewal)
- Alcoholic drinks

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