



## POLICY STATEMENT: TRAVEL EXPENSE AND REIMBURSEMENT

### **POLICIES & PROCEDURES**

This policy is intended to provide guidance to individuals authorized to travel on APNA business. APNA wishes its board, staff, and authorized speakers to travel with comfort and with as little inconvenience as possible. Savings in individual travel costs mean significantly more dollars available for member services. Thus, those persons being reimbursed are expected to make every effort to limit their travel costs.

Within the approved operating budget, APNA provides reimbursement for reasonable authorized travel expenses for: Board and staff attending board business meetings, strategic planning forums and the annual conference. Chapters are expected to budget for travel for invited board speakers. Board members representing the Association at external meetings may be reimbursed for expenses as long as they have been pre-approved and funds are available. APNA's conference budgets provide for reimbursement of expenses for some categories of individuals, such as invited speakers.

The IRS has strict regulations regarding the substantiation of all business expenses. Travel expenses must be "ordinary and necessary." They cannot be lavish or extravagant or they will be disallowed by the Executive Director. All travel expenses should be consistent with the approved budget; be previously approved by the Executive Director if substantial amounts are involved and be consistent with other APNA policies.

To avoid person tax obligations, individuals seeking reimbursement must provide detailed expense reports that include the following:

- The time and place the expense was incurred
- The business purpose of the expense
- The business relationship of any person for whom the expense was incurred; and
- Documentary evidence, such as an original receipt or paid bill for all expenses.

APNA requires that travelers use the most economical and efficient means available for travel. Coach class tickets are required for airline travel and reduced fare tickets encouraged if purchases can be made far enough in advance.

Reimbursement is not allowed for spouse travel, personal entertainment, gift shop purchases, alcoholic beverages, spa and health club fee, movies and other personal items.

In the case of international travel, expense reports must be submitted after making foreign currency translations. The exchange rate should be reflected on the expense report.

Requests for reimbursement should be made within thirty days of incurring the expense or returning from a trip. A completed Expense Reimbursement Form must be submitted at the time



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reimbursement is requested and must be accompanied by expense details and original receipts. The reimbursement must be net of any travel advances. All travelers seeking reimbursement from APNA for travel activity conducted on behalf of the Association must follow the guidelines presented below:

**Meal Expenses:** Travelers may submit a request for reimbursement for meal expenses up to a maximum of \$74 per day per person. Meals will be reimbursed commencing with travel to the meeting and ending with the arrival at one's destination. **Alcoholic beverages are not reimbursable. Receipts for meal expenses must include the original bill from the establishment listing all food and beverages purchased.** Any alcoholic beverages listed on the bill must be deducted from the amount you are requesting reimbursement for. Receipts are required.

**Room & Tax:** Travelers may submit a request for reimbursement for lodging for the booked rate for meeting (if applicable), or standard accommodations whichever is applicable. For scheduled APNA events, hotel room and tax will be billed directly to APNA. Travelers must pay for all other incidentals and seek reimbursement for appropriate out of pocket expenses. Receipts are required.

**Travel:** APNA requires that travelers use the most economical and efficient means available for travel as follows:

- Automobile mileage expense is reimbursed at the current IRS approved rate (58 cents per mile in 2019). The expense report should reflect the point of origin and destination and the number of miles driven. Total cost for mileage should not exceed the cost of the most direct economy air route between points.
- Ground transfers, parking fees, tips and tolls are reimbursed at actual cost.
- Coach class tickets are required for airline and train travel and whenever possible. Reduced fare tickets should be purchased with purchases made at least three weeks in advance. Any airfare charges in excess of \$500 require prior approval from the Executive Director. If prior approval is not obtained, any additional fare or expense incurred due to late airline reservations or personal changes will become the responsibility of the traveler. Travelers are requested to confirm all plans before purchasing tickets so that ticket changes will not be necessary.

**Tips & Gratuities:** Reasonable tips and gratuities for porters, meals, and taxis are reimbursable and should be included as part of travel expenses.