

Tulane Alumni Association

Policy for Board Meeting Travel Reimbursement

I. Eligibility

Tulane Club Presidents (or designated representative) and Tulane Alumni Association board members (Officers, Directors and Committee Chairs) are eligible to be reimbursed for up to \$500 per TAA Board Meeting. In order for Tulane Club Presidents to be eligible for this reimbursement, they must come from an active chapter city. Enforcement of policy and questions of eligibility are the responsibility of the President of the Tulane Alumni Association.

II. Reimbursement Policy

All reimbursements for attendance at TAA Board Meetings shall follow the guidelines set by Tulane University for Reimbursement for Travel and other Business Expenses (see attached copy of policy) in addition to the TAA Reimbursement policy.

Fiscal Policy - "The policy for reimbursement for Association funds is as follows: The reimbursement form with original receipts will be submitted to the Office of Alumni Affairs. A designated signer will approve the reimbursement form for the University and the treasurer for the Association. If the treasurer is unavailable or if the treasurer is requesting the reimbursement, the President is the designated signer for the Association."

III. Reimbursement Options

Reimbursements may be paid in the following ways:

1. A check for up to \$500 may be written to the individual requesting the reimbursement. In the event that the expenses total more than \$500 the individual will receive a letter documenting the amount as a donation to the University for tax purposes.
2. The individual can request that no funds are distributed and count the entire expense amount as a donation to the University, for which a letter documenting this donation will be sent.
3. The individual can request that in lieu of a check being sent, that the funds can be donated to a specific fund at Tulane on their behalf (i.e. Chapter Cities, Annual Fund, Newcomb etc...). The \$500 maximum applies to the donation to the fund, and the individual will receive a letter of donation for the entire amount donated for tax purposes.

Each TAA Member's total donated expenses for the year will be the subject of a January recap letter from the Tulane Alumni Affairs Office at Willow Street which will satisfy the IRS requirement for documentation of gift in kind donations to Tulane University.

Please note that the University will generate interim letters acknowledging receipt of donations, but these letters will not contain amounts donated.

IV. Substantiation

Compliance with the Internal Revenue Service's record-keeping requirements dictates that receipts are obtained for transportation and all other business-related expenses claimed. Original receipts are required to be submitted with reimbursement vouchers for transportation (ticket stubs), lodging (hotel and motel bills), meals, and any other expenses for which reimbursement is requested. If a credit card is used for payment, both the credit card receipt and the invoice should be submitted whenever possible.

Please do not expect to receive donation credit for any type of expense that you would not be reimbursed for. Examples of qualifying expenses are airfare (or mileage, if you drive to the meeting), taxi fares, meals for yourself, hotel room (for nights of TAA meetings only), airport parking, car rental and gas.

Some examples of expenses that are NOT reimbursable are:

- Hotel rooms for additional nights prior to or after a board meeting weekend
- Meals on days prior to or after board meeting weekends
- Tickets to festivals or events included in package hotel deals
- Local or long distance telephone calls (unless TAA related)
- Laundry and valet services
- Personal entertainment
- Fee for traveler's checks for domestic travel
- Flight or rental car insurance
- Personal alcohol consumption (Not associated with meal)
- Credit card fees
- Meals for others (unless related to TAA Business, documented by annotating receipt with participants and purpose of meal)

TULANE UNIVERSITY

Reimbursement Policy for Travel

Reimbursement for Travel and other Business Expenses - The University's policies and procedures regarding reimbursement for travel and other business expenses on authorized University business are applicable regardless of the source of funds (e.g., departmental budgets, grants, contract and other special accounts)

Reimbursement for domestic travel will be made on the basis of reasonable actual expenses. In certain instances, grants and contracts (especially governmental) have specific limitations, such as per diem allowances, which may be more restrictive than University policy. In these cases, the terms and conditions of the grant or contract must be followed.

University personnel are expected to make every effort to use the lowest available airfare accommodations. The cost of transportation tickets may be charged to the employee's tulane Business Card, personal credit card, or charged directly to the department. Reimbursed personal telephone calls will be limited to one per day.

As a general rule, when a private vehicle is used as transportation, reimbursement will be made based upon mileage at a specified rate per mile multiplied by the number of business miles substantiated, or tourist air fare whichever is less. The current mileage reimbursement rate is available from the accounting Office at 865-5371 (Uptown) and from the TMC Office of Grants and Contracts Administration at 588-5613.

Reimbursement will not ordinarily be made for overnight lodging or meals en route on the assumption that the traveler can reach his or her destination by air in one day. Exceptions will be made when it can be documented that group travel by automobile results in a lower total cost to the University.

Substantiation - Compliance with the Internal Revenue Service's record-keeping requirements dictates that receipts are obtained for transportation and all other business-related expense claimed. Original receipts are required to be submitted with reimbursement vouchers for transportation (ticket stubs), lodging (hotel and motel bills), meals, and any other expenses for which reimbursement is requested. If a credit card is used for payment, both the credit card receipt and the invoice should be submitted.

Some examples of expenses that are **NOT** reimbursable are:

- Laundry and valet services
- Personal entertainment
- Fee for traveler's checks for domestic travel
- Flight insurance
- Personal alcohol consumption
- Credit card fees

Approval - There should be written approval for all reimbursements by the person to whom the traveler/payee reports. All academic department business expense reimbursements, including travel reimbursement, should be signed by the

traveler/payee and approved (i.e., signed) by the department chair, or by the Dean if the traveler/payee is the Chair of the department. Similarly, all requests for business expense reimbursement by Deans and Directors should be signed by the individual, and approved (i.e., signed) by the applicable Senior Officer to whom such individual reports relative to the purpose of the business expense.

All administrative department business expense reimbursements, including travel reimbursement, should be signed by the traveler/payee and approved (i.e., signed) by the Budget Head, or by the person to whom they report if the traveler/payee is the Budget Head. Similarly, all requests for business expense reimbursement by Vice Presidents and Vice Chancellors should be approved (i.e., signed) by the appropriate Senior Officer.

Travel Reimbursement/Business Expense Reimbursement for Non-employees - IRS regulation requires the reporting of unsubstantiated business expense reimbursement as income. Therefore, if the reimbursement is not substantiated, it must be coded as a 1099-MISC reportable payment using code for Non-employee Compensation.

Advance Purchase of Tickets - The purchase of tickets more than 30 days prior to travel is discouraged unless the advance purchase results in substantial savings to Tulane. If reimbursement is requested prior to filing an expense report for the trip, the payment will be treated as an advance and charged to Accounts Receivable, as only one expense report is allowed per trip. This advance should be subtracted on the travel expense voucher when filed.

Travel Agency invoices submitted for payment are not considered advances and are treated as any other "Request for Payment" to a vendor. It is the responsibility of the person responsible for the account charged to monitor the advance payment for certification that the ticket was used for the intended purpose.

Spouse of Other Dependent Travel - No travel expenses transportation, lodging, meals, or registration fees, etc., for spouses or other persons accompanying employees on University travel will be reimbursed unless such travel significantly benefits the University and is specifically approved in writing by the traveler's Senior Officer for his or her division (or the person to whom the traveler reports if he or she is a Senior Officer). This approval must be identifiable as approval for Spousal or other dependent travel expense reimbursement. Approval to reimburse specific meals or other itemized expenses is not necessary. The reason that the University significantly benefits from the accompaniment of the spouse or other person accompanying the employee must be stated in writing.

Reimbursed travel expenses of spouses or other persons accompanying employees on travel for University purposes will be reported as taxable income to the employee unless (1) the travel of the spouse or other person is for a bona fide business purpose of Tulane University **and** (2) the expense would otherwise be deductible by the spouse or other person.