



1. Policy Statement

Reimbursable expenses including travel expenses for members/invited vendors and speakers should be in the furtherance of the goals and objectives of GBTA SOUTH FLORIDA. The Travel Expense Policy is intended to assure fair, consistent, equitable, and prudent use of GBTA SOUTH FLORIDA funds. Each person must comply with the policy and will be responsible for ensuring the expenditures incurred are for authorized travel and/or other business expenses.

Travel Expenses here discussed are considered: round-trip fare, one night hotel lodging (including wifi), transportation to/from airport & hotel, parking. Meals usually are provided during event, except for when an expense report will be allowed in case traveler arrives the night before.

2. Reason/Purpose for Policy

The purpose of this policy is to make travelers and approvers are aware of their responsibilities relative to submitting and approving travel and related business expenses. This policy is intended to provide for the reasonable needs of travelers, to control travel expenditures, to facilitate accounting, and to ensure compliance with applicable regulatory agency requirements.

This policy is also necessary to ensure travel and business reimbursements made to GBTA SOUTH FLORIDA members will NOT be considered taxable income. Pursuant to IRS regulations, travel and business expenses reimbursed to members are excluded from gross income only if they meet certain conditions which are set forth throughout this policy. In conformance with IRS regulations, expenses reimbursed and later found not to be in compliance with GBTA SOUTH FLORIDA policy must be refunded to the GBTA SOUTH FLORIDA.

3. Who Should Read Policy or Policy Applies To:

This policy applies to all GBTA SOUTH FLORIDA members, speakers or guests/vendors incurring expenses in performing business for GBTA SOUTH FLORIDA.

4. The Policy

It is the policy of GBTA SOUTH FLORIDA to reimburse individuals or to pay external vendors for all agreed necessary and appropriate transportation and travel related costs incurred for official GBTA SOUTH FLORIDA business. External vendors will be reimbursed for travel related cost only as specified in their written agreement.



A. TRAVEL AUTHORIZATION & ARRANGEMENTS

1. Obtaining Travel Authorization

Requests for travel must be approved by a member of the Executive Committee of the Board of Directors in advance of travel. The following travel is considered pre-approved:

- 1) President (or designee) to attend GBTA Chapter President Council meetings.
- 2) President (or designee) to attend GBTA Annual Conference and CPC meeting.
- 3) President (or designee) and PAC taskforce chair to attend the annual legislative summit.

2. Spouse/Companion Travel

Spouse/companion travel expenses will not be reimbursed.

3. Making travel arrangements

Travel arrangements will be made with support from the Chapter's Administrator (or designee), 30 days prior to the event (airline bookings).



B. PAYMENT METHODS

1. Use of Corporate Credit Card

GBTA SOUTH FLORIDA has three corporate credit cards held by:

- A. President
- B. President Elect/Chairmen
- C. Treasurer
- D. Chapter Administrator

The corporate credit card should be used whenever practical. Contact the treasurer for assistance in using the chapter's credit card.

2. Personal Funds

Whether the traveler makes travel-related purchases with personal funds or uses the corporate card, s/he must submit an Expense Report for reimbursement after event date, according to the GBTA SOUTH FLORIDA Travel Policy. If travel arrangements are made in advance and reimbursement is required prior to the travel date, please submit the expense report form with proof of ticket purchase.

3. Travel Advances

GBTA SOUTH FLORIDA policy is to not provide travel advances. Any exception to the rule must be pre-approved by the President and another board member at least two weeks prior to the date on which the advance is required.

C. TRANSPORTATION

1. Commercial Air



GBTA SOUTH FLORIDA will reimburse only coach class tickets aboard a regularly scheduled commercial carrier. Travelers are expected to use the lowest airfare available. Consider the following factors for determining the lowest fare alternatives: specially-negotiated fares; penalty fares (super savers); Saturday night stay fares; advance purchase fares; connecting and one-stop flight fares; promotional/convention fares, consolidator fares. One checked luggage is allowed if business trip is 3 nights or longer.

Saturday night stays and their associated costs are reimbursed when the total cost of the trip, including air ticket with a Saturday night stay plus hotel and meal allowance, is less than a ticket without a Saturday night stay. Travelers must provide documented proof of the savings in order to be reimbursed for these expenses.

2. Transportation To and From Terminals



The most economical mode of transportation should be used when using ground transportation. These expenses (including reasonable gratuities) are reimbursable. Modes of transportation to be considered, in ascending order of cost, are as follows:

1. Mass transportation (e.g., bus, subway);
2. Public transportation (e.g., hotel shuttle bus, ride-share, taxi);
3. Personal automobile; or automobile rental.



*Travelers should always try and use the mode of travel that is most practical and results in the lowest cost to the GBTA SOUTH FLORIDA. Travelers will also be reimbursed for airport parking as long as the most economical arrangement is used. (e.g. long-term or off-site parking)

3. Vehicle Rentals

Unless otherwise approved, members will be reimbursed only for compact or intermediate sized cars. Full size vehicles or vans are allowed for groups when traveling. Reimbursement will normally be made only to the traveler who signed the rental contract. Original receipts for car rentals and the rental contract must be attached to the ER.

Basic Liability (LDW) insurance should be added (varies from cities), with a maximum of \$30/day (based on each city). Parking should be secured in the least costly options such as off-site airport locations, non-valet lots when logical.

4. Returning Rental Cars

Every reasonable effort must be made to return the rental car:

1. To the original rental city;
2. Intact (i.e., no bumps, scratches or mechanical failures); any possible claims should be notified to a Board Member immediately
3. On time, to avoid additional hourly charges; and with a full tank of gas

5. Personal Vehicle Usage Guidelines

You may use your personal vehicle for business travel when it is more time or cost-effective than air or rail travel and it is less expensive or timelier than renting a car or taking a taxi or alternate transportation.

GBTA SOUTH FLORIDA will reimburse business usage of a personal vehicle based on the Internal Revenue Code's allowable mileage rate (which includes gasoline, oil, repairs, and insurance costs of operating a vehicle). Travelers will generally not be reimbursed for travel expenses incurred within the MSP metro area (except for travel to and from the terminals).

Reimbursement mileage rates are established by the Internal Revenue Service and announcements will be sent out as the rates are changed. The rate is available on the IRS website www.irs.gov.

To be reimbursed for use of a personal vehicle for business, provide the following on the ER:

1. the purpose of the trip;
2. the dates of travel and destination and the mileage log
3. the origin, destination and miles traveled

6. Use of Personal Automobile: Insurance Coverage

Whenever an individual operates his/her own motor vehicle, on GBTA SOUTH FLORIDA business, he/she is exposed personally to potential liability in the event of an accident. It is not possible for GBTA SOUTH FLORIDA to obtain insurance which will protect the individual against liability to others even though on GBTA SOUTH FLORIDA business. Each individual on his/her own vehicle must obtain this insurance. Therefore, all members using their personal automobiles for GBTA SOUTH FLORIDA business must carry liability insurance as outlined by applicable state law.

D. LODGING



GBTA SOUTH FLORIDA will make efforts to handle hotel accommodations through our numerous partners. Where paid accommodations are needed, only standard room level is allowed. Also, sourcing parking (when applicable) in the least costly option is encouraged (such as avoiding Valet in lieu of self parking).



The original receipted hotel, AirBnB or other bill must substantiate lodging expenses. The bill must specify rate, date(s) of stay, and evidence of payment and must be attached to the Expense Report. Express checkout itemized receipts are acceptable for reimbursement, but the receipt must indicate a -0- balance. Credit card slips/receipts alone are not adequate support. The Board of Directors must specifically approve any lodging not associated with travel. Reasonable tip amounts will be reimbursed, as suggested on the table below.

Tips	
Porter/Valet/Bellman	\$3-5
Housekeeping	\$2 per day



E. MEALS

GBTA SOUTH FLORIDA will generally provide meals during meetings. Where there is no meal provided, GBTA SOUTH FLORIDA will reimburse members/speakers/vendors for meals while in travel status. Each meal (breakfast, lunch, dinner) must be tracked separately. This policy is concerned with expenditures for individual meals while traveling, business meals (meals with others, generally non-GBTA SOUTH FLORIDA members) are covered under the business expense policy.

- A. Travelers must submit itemized original receipts with proof of payment for all meals to be reimbursed. The receipt must include the provider's name and date, name(s) of any other person on the bill, and purpose of the meal (if others are paid for).
- B. Purchase of alcoholic beverages should be kept to a minimum. The senior board member shall be responsible for determining the appropriateness when more than one board member is in attendance.

Incidental expenses include, but are not limited to, the following items:

Meals	Per diem not to Exceed \$60
Breakfast	\$15
Lunch	\$20
Dinner *	\$25
Alcoholic beverages are included in the \$60 per diem, and with a limit of one glass at Dinner	Gratuuity standard minimum of 18%

Note: There will be no reimbursement for meals and incidental expenses when traveling locally

F. REGISTRATION FEES

GBTA SOUTH FLORIDA will reimburse members for approved conference or professional meeting registration fees. A bill or registration confirmation with the fee noted is required to substantiate the business purpose and the time period of the trip. Recurrent GBTA SOUTH FLORIDA meetings such as Forums, Day of Education or Gala registrations are not complimentary to any board members, unless exception otherwise made according to bylaws.

G. TELEPHONES/FAX/WIFI USAGE

GBTA SOUTH FLORIDA will reimburse members for telephone calls, faxes, and internet modem hookups specifically incurred for GBTA SOUTH FLORIDA business. Any of these items not appearing on the hotel/motel bill must have a detailed receipt attached to the expense report to support the expense.



H. EXPENSE REPORTING

Travel and business expense reimbursement may be requested by submitting an approved expense report to GBTA SOUTH FLORIDA Treasurer after event date. Travelers shall not seek reimbursement for goods or services (including Transportation, lodging, etc.) that are provided free of charge, paid for by another source or are not related to GBTA SOUTH FLORIDA business.



1. Timing for Expense Reporting

To ensure proper accounting, prompt reimbursement and compliance with IRS regulations, travelers need to submit their expense report within 30 days of the completion of each trip. Two Board of Directors members, after ensuring compliance with the current travel policy, must approve each expense report. All receipts must be attached to the Expense Reimbursement Report. In the case of a lost receipt, you are responsible for obtaining a copy. If you are unable to obtain a copy, a detail explanation will need to be provided. The Board of Directors reserves the right to reject any expense report that is not properly completed and supported. **Expense reports with expenses submitted beyond 2 months after the date of the expenses WILL NOT accepted.**

2. Validity of expense reports

In order to exclude travel reimbursements from employee income, GBTA SOUTH FLORIDA must maintain an "accountable plan" for member's business expenses. Expenses not meeting all three conditions may be taxable to the traveler and therefore subject to W-2 reporting. Under Internal Revenue Service (IRS) regulations for an accountable plan, expenses are required to meet the following three conditions:

- a. There must be a business connection and only for business expenses that are ordinary and necessary in the performance of duties as a member.
- b. All business expenses must be substantiated with the date, amount, place and business purpose of the expense being submitted to the employer within a reasonable time period. Specific documentation requirements are noted throughout the policy.
- c. Travelers are required to return all amounts in excess of substantiated expenses.

3. Reimbursement Reported as Taxable Income

GBTA SOUTH FLORIDA reports reimbursements as taxable income when required to do so by IRS code. The most common instances in which taxable income is likely to occur are:

- A. Reimbursement for family travel;
- B. Reimbursement for any expense that is not adequately documented;
- C. Advances for travel that are not relieved in a timely manner (generally within three months of the date of the advance);

4. Non-Reimbursable Expenses

Please remember that, in accordance with GBTA SOUTH FLORIDA policies, a traveler will not be reimbursed for the following miscellaneous expenses.

- A. additional insurance on rental vehicles
- B. airline upgrades
- C. airline club membership dues
- D. annual fees for personal credit cards
- E. clothing (i.e., socks, pantyhose)
- F. credit card delinquency fees/finance charges
- G. expenses for travel companions/family (unless authorized in advance by Dean or VP)
- H. expenses related to vacation or personal days while on business trip
- I. flowers
- J. health club facilities, saunas, massages
- K. lost baggage
- L. magazine, books, newspapers
- M. minibar refreshments
- N. optional travel or baggage insurance



- O. parking or traffic tickets
- P. personal accident insurance
- Q. Personal entertainment, including sports events, movies, etc.
- R. Personal toiletries such as toothpaste, toothbrush, etc.
- S. personal postage costs, including postcards
- T. rental car upgrades
- U. routine car maintenance/tune-ups
- V. shoeshine
- W. souvenirs/personal gifts
- X. tobacco products



I. UNUSUAL ITEMS

Any expenses or exceptions not covered in this policy must be approved by two Board Members, in advance.

I agree to follow the policies above and understand that travel expense reports will be audited for compliance with the above policies. Failure to comply with policy can result expense report not being approved.

Signature

Date: ____/____/____

Board/Committee Member Name

GBTA Title