



Family of Women Travel and Related Expenses Policy

I. GENERAL

The following policy sets the limits on what kinds of travel related expenses can be paid or reimbursed by the organization, as well as expenses that can be used as a basis for a tax-deductible donation receipt. The Board of Directors of the Family of Women (FOW) recognizes that Board members and volunteers of the organization may be required to travel or incur other expenses from time to time to conduct business and to further the mission of this nonprofit organization.

A. Purpose: The purpose of this policy is to ensure that:

1. adequate cost controls are in place,
2. travel and other expenditures are appropriate, and
3. to provide a uniform and consistent approach for the timely reimbursement of authorized expenses. It is the policy of the Family of Women to reimburse only reasonable and necessary expenses actually incurred.

B. Business Expenses: When incurring business expenses, the organization expects Members to:

1. Exercise discretion and good business judgment with respect to those expenses,
2. Be cost conscious and spend the organization's money as carefully and judiciously as the individual would spend his or her own funds,

3. Report expenses, supported by required documentation, as they were actually spent, in an accurate and timely manner.

C. Expenses: Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Reimbursement Request. The Expense Reimbursement Request, which shall be submitted within 60 days of expenditure and must include:

1. The individual's name,
2. If reimbursement for travel is requested, the date, origin, destination and purpose of the trip, including a description of each organization related activity during the trip,
3. The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct the organization's business),
4. An itemized list of all expenses for which reimbursement is requested. The organization may produce a form to allow for consistent reporting.

D. Receipts: Receipts are required for all expenditures such as airfare, hotel and food charges. The individual requesting reimbursement must submit with the Expense Reimbursement Request:

1. written receipts, which must be from each vendor (not a credit card receipt or statement), and
2. must show the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

E. General Travel Requirements:

1. **Advance Approval.** All trips involving air travel or at least one overnight stay must be approved in advance by the Finance/Legal Team; however, any out-of-state travel must be approved by the organization's Board of Directors or Finance/Legal Team, as

determined by the Board, and must be in accordance with the approved budget.

- 2. Necessity of Travel.** In determining the reasonableness and necessity of travel expenses, Members and the person or people authorizing the travel shall consider the ways in which the corporation will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to the organization outweigh the costs, less expensive alternatives, such as participation by telephone or video-conferencing, or the availability of local programs or training opportunities, shall be considered.
- 3. Member and Family Travel Expenses.** Members traveling on behalf of the Family of Women may incorporate personal travel or business with their organization related trips; however, Members shall not arrange organizational travel at a time that is less advantageous to the organization or involving greater expense to the organization in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the Members and will not be reimbursed by the organization. Expenses associated with travel of a Member's spouse, family or friends will not be reimbursed by the Family of Women.
- 4. Air Travel.** Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. The organization will reimburse or pay only the cost of the lowest coach class fare actually available for direct, non-stop flights from the airport nearest the Member's home or office to the airport nearest the destination.
- 5. Additional Night Stays.** Members traveling on behalf of the Family of Women are not required to stay over additional nights in order to reduce the price of an airline ticket. A Member who chooses to stay over an additional night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the additional night stay and ticket and the lowest price available ticket that would not include an additional night stay. To receive

reimbursement for such lodging and meal expenses, the individual must supply, along with the Expense Reimbursement Request, documentation of the amount of the difference between the price of the additional stay and non-additional stay for airline tickets.

- 6. Frequent Flyer Miles, Free Upgrades and Compensation for Denied Boarding.** Members traveling on behalf of the Family of Women may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Members may also accept upgrades to business or first class if provided by the airline at no additional cost to the organization. Members may not deliberately patronize a single airline to accumulate frequent flyer miles, compensation or upgrades if less expensive comparable tickets are available on another airline.
- 7. Lodging.** Member traveling on behalf of the Family of Women may be reimbursed at the single room rate for the cost of hotel accommodations. Reimbursements may not exceed the maximum federal rate for that locality as published in IRS Publication 1542. Members shall make use of available corporate and discount rates for hotels and should choose the lodging that is the most cost-effective for the organization within the published maximum rates. "deluxe or luxury" hotel rates will not be reimbursed. Members may stay at conference hotels which offer discounts for conference participants even though the rates may exceed the federal per diem rate.
- 8. Out-of-Town Meals.** Members traveling on behalf of the Family of Women are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum per diem meal allowance published in IRS Publication 1542 and the terms and conditions established by the organization relating to the per diem meal allowance.
- 9. Alcohol Purchases.** The Family of Women will not reimburse the purchase of alcoholic beverages.
- 10. Ground Transportation.** While traveling on behalf of the Family of Women, Members are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of preference:

- Free Courtesy Car
- Public Transportation
- Airport Shuttle or Bus
- Taxi
- Rental car:
 - Car rental must be pre-approved by the Chief Operations Officer (COO). Full insurance coverage provided by the rental company to be purchased. Submit final receipts with other reimbursements.

11. Personal Cars. Members are compensated for use of their personal car when used for organization business. When Members use their personal car for such travel, including travel to and from the airport, mileage reimbursement will be allowed at the currently approved IRS rate per mile. A map of the distance of travel must be provided with the Expense Reimbursement Request. In the case of Members using their personal car to take a trip that would normally be made by air as determined by the Board, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round-trip coach airfare.

12. Parking and Tolls. Parking and toll expenses, including charges for hotel parking, incurred by Members traveling on organization business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the Member and will not be reimbursed. On-airport parking is permitted for short business trips. For extended trips, Member should use the most cost-effective option possible considering on-airport parking, off-airport parking and transportation between the airport and the parking location.

13. Entertainment and Business Meetings. Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by the Finance/Legal Team or the Board of Directors, as determined by the Board, and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

- A. date and place of entertainment,
- B. nature of expense,
- C. names, titles and corporate affiliation of those entertained,
- D. a complete description of the business purpose for the activity including the specific business matter discussed,
- E. vendor receipts (not credit card receipts or statements) showing the vendor's name, and
- F. a description of the services provided, the date, and the total expenses, including tips (if applicable).

14. Other Expenses. Reasonable organization related telephone and fax charges due to absence of Members from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed. Finally, emergency clerical work and/or postal charges incurred are reimbursable for the purpose of work on behalf of the organization.

15. Non-Reimbursable Expenditures. The Family of Women maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable include, but are not limited to:

- A. Travel insurance
- B. First class tickets or upgrades (unless provided free of charge by the airline and in accordance with section 5 of this policy)
- C. When lodging accommodations have been arranged by the organization and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by the organization

- D.** Reimbursement shall not be made for transportation between the alternate lodging and the meeting site
- E.** Limousine Travel
- F.** Movies, liquor or bar costs
- G.** Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization
- H.** Participation in or attendance at sporting events, without the advance approval of the Finance/Legal Team or Board of Directors, as determined by the Board
- I.** Purchase of any sporting equipment
- J.** Spa or exercise charges
- K.** Clothing purchases
- L.** Business conferences and entertainment which are not approved by the Finance/Legal Team or Board of Directors, as determined by the Board
- M.** Valet service
- N.** Car washes
- O.** Toiletry items
- P.** Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies a Member on a trip, it is the responsibility of the Member to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request
- Q.** Overnight retreats without the prior approval of the Finance/Legal Team or Board of Directors, as determined by the Board

Approved by the Family of Women Board of Directors

April 15, 2020