



Expense and Travel Reimbursement Policy

Greater Atlanta Chapter
Association for Talent Development

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Introduction

Per regulations set forth by the IRS, ordinary and necessary business expenses incurred by the Greater Atlanta Chapter of ATD (hereinafter, the "Chapter") and states that ordinary and necessary business related expenses are deductible and reimbursable.

The IRS defines ordinary as "common in your field of trade, business or profession"; and necessary as "helpful and appropriate for your business". The IRS states that meals, hotels and entertainment expenses cannot be "lavish or extravagant". The IRS requires all businesses (for profit and not-for-profit) to reimburse members for travel and entertainment expenses under "an accountable plan". For a plan to be deemed "accountable":

- there must be a business reason for the expenses
- the Chapter member must substantiate the expenses
- the Chapter member must return to the Chapter any amount advanced in excess of the substantiated expenses

Beyond the IRS regulations, it's important to remember that we are a not-for-profit organization charged with a fiduciary responsibility to expend the funds paid by our members and sponsors wisely, and to the betterment of our service to those members and sponsors.

To be compliant with IRS regulations and true to our stewardship responsibilities, the Chapter has prepared the following accountable travel expense reimbursement plan. This document has been reviewed and adopted by the Chapter's Executive Board and approved by both the Chief Financial Officer and the Board of Directors. These guidelines apply to all of the Chapter's members traveling or incurring expenses for the purpose of conducting the business of the Chapter and to any non-member for which the Chapter has agreed to reimburse expenses (e.g. speaker, etc.). This guide shall be posted to the Chapter's website and it is the responsibility of members of the Chapter's Executive Board to ensure that all expenses planned or incurred by Chapter members on behalf of their area of responsibility have reviewed and understand the guidelines herein.

Responsible Executives

Each executive on the Chapter's Executive Board is required to submit their budgets for the operating year and once that budget has been approved, has the responsibility to ensure that both their targeted revenues are achieved as well as that their expenses are managed to the level appropriated by the Board of Directors. Because each member of the Executive Board is accountable for the expense areas assigned to them, there is a "Responsible Executive" for all expenses, travel or events in which a member of the Chapter may expend funds and expect reimbursement for that expense. To enable each Responsible Executive to have the appropriate control over their budget, no Vice President is authorized to approve expenses related to an area of the Chapter other than

those for which they have been named the Responsible Executive. The list of Responsible Executives is outlined in Appendix 1 to this Policy Guide.

Covered Expenses

This document may not contain guidance for every conceivable expense. If you have any questions or doubts about the appropriateness of expending funds on behalf of the Chapter, or your ability to be reimbursed for those expenses, please contact your area's Vice President or the Chief Financial Officer.

Travel Expenses

Air Transportation

Air travel is a very rare occurrence, and the Chapter will reimburse the cost of pre-approved air travel tickets in coach class only. All efforts should be made to obtain the lowest, coach fare available. This usually requires booking 14 to 30 days in advance and a non-refundable ticket and may require selecting a flight schedule that involves a stop or connection. You must select the lowest cost travel from commercially available flights serving your local airport without regard to airline preference or frequent flyer programs. In the event a non-refundable ticket has to be canceled, the airlines will charge a fee and issue a credit that has to be used by that member within the year. Penalties can be quite high. The benefit of locking in a fare should be weighed against the risk of having to make changes in travel plans before purchasing a ticket. If a penalty is incurred due to cancellation, the Responsible Executive must approve reimbursement/payment of that amount. The "Responsible Executive" is the Executive responsible for the function for which the individual is traveling. As an example, if someone is traveling for the ATD Leader's Conference, the Responsible Executive is the President-Elect because he/she manages the budget for that event, regardless of the functional area of the individual traveling.

All effort should be made to reserve and ticket flights via the airline website in order to avoid reservation call center ticketing fees. For electronic tickets, please request a receipt when obtaining boarding passes. When using a kiosk or on-line check in, a receipt may be requested. If that is not possible, submit the web page printout or confirmation letter that is e-mailed to the member AND the boarding passes for each leg of the trip. For paper tickets, please provide the last page of the airline ticket (passenger receipt) as receipt for the trip. It is important that documentation is submitted that shows the name of the person traveling, the destination and the cost of the ticket, including proof of payment (e.g., a receipt indicating the use of a credit card to make payment.)

Discounts are often available through AAA, AARP and other personal and professional organizations. The Chapter cannot pay for personal memberships, but, if these discounts are available the Chapter encourages the member to use them and appreciates the effort to minimize travel costs.

Most airlines have instituted and strictly enforce rules regarding the number, size and weight of bags allowed for each passenger. Members should be aware of these rules and make sure they are in compliance with the rules. Fees for the checking of more than one bag are not reimbursable without adequate justification and approval by the Responsible Executive.

Travel Agencies

The Chapter does not have an "official" travel agent, and does not reimburse any of the fees charged by travel agencies.

Frequent Flyer Miles

Members may retain frequent flier miles earned while traveling for the Chapter; however, members must always travel on the least expensive airline, not the airline with which they have a frequent flier relationship. Excess cost due to the use of an member's preferred airline will not be reimbursed. It is inappropriate for the Chapter to "pay for" or "buy" member frequent flier tickets. If a member uses a frequent flier ticket for Chapter travel they cannot be reimbursed for it in any way.

ATM Fees

The Chapter expects members to take a sufficient amount of cash on any approved travel, though if additional cash is required while traveling, the Chapter expects the member to use their own bank when possible to reduce ATM fees. If that is not possible, the Chapter will reimburse customary and reasonable ATM fees for up to two withdrawals per trip. Receipts are required for all ATM reimbursement.

Automobile

Depending on the circumstances surrounding the member's Chapter-sponsored travel, the member may find it necessary to use their own vehicle (e.g. driving to a remote GIG in Savannah, etc.) Rental cars are not typically required and are not reimbursable without approval of the Responsible Executive and the Chief Financial Officer.

The Chapter will reimburse transportation costs for travel to a destination to conduct the business of the Chapter. No reimbursement shall be made for any member to attend a Chapter function in another city (e.g. for a SIG/GIG meeting or for a remote member to come to Atlanta) with the exception of a member of either the Executive Board or Board of Directors traveling upon the approval of the Chapter President. To obtain mileage reimbursement, a travel report must be completed stating the destination and actual mileage traveled. Mileage reimbursement may never exceed the cost of available alternate transportation, e.g. the reimbursement for mileage cannot exceed the lowest train or airfare available. In cases where the member elects to drive rather than travel by plane or train, the lower of the available alternatives will be reimbursed to the member. Members cannot request mileage reimbursement and charge for gas or other vehicle related expenses. The mileage rate paid by the Chapter includes reimbursement for such expenses.

Costs for parking at the departure airport (e.g. Atlanta Hartsfield-Jackson) will be reimbursed by the Chapter if you are traveling on an authorized flight for Chapter business. The maximum daily rate reimbursable shall be that amount charged in the Daily lots for on-airport parking. Travelers are encouraged to park in economy or off-airport lots if they are substantively less expensive.

Transportation To/From Airport at Business Destination

In many cases the cost of an individual taking the airport shuttle to their hotel is often far less than the cost of that individual riding in a cab. When time permits, individuals should explore utilizing airport/hotel shuttles.

When airport/hotel shuttles are not available the cost of a taxi will be reimbursed. Limos and other luxury vehicles are not covered.

Lodging

The Chapter will reimburse the actual cost for average accommodations up to the single occupancy rate. The IRS states that expenditures for lodging cannot be lavish or extravagant.

Movies and other entertainment charged to the room will not be reimbursed. Health Club charges, golf, mini-bar and other personal services will not be reimbursed. When traveling with a companion the traveler is responsible for any additional charges above single occupancy.

The detailed itemized bill from the hotel must be submitted as supporting documentation for reimbursement. In addition, the detailed bill for any restaurant expenses charged to the room must be submitted.

When it is convenient and preferred by the traveler, staying with friends can save the Chapter money. When approved by the Responsible Executive prior to the trip, the reasonable cost of a gift or a meal in return for such hospitality is reimbursable. The cost of such gift or meal must be supported by a receipt and clearly explained on the travel report. The cost of the meal or gift plus any additional transportation costs must never exceed the cost of standard accommodations at the business destination, nor can a "cash payment" be made to the host.

Should you choose to stay an extra night at the hotel or extend your stay for any reason, the additional costs for such extension are at your own expense and will not be reimbursed by the Chapter. The only exception to this is if no reasonable flights can be scheduled based on the published end-time of an event you are attending on behalf of the Chapter. You are responsible for notifying the Responsible Executive in advance that an additional hotel night will be required and gain approval in advance.

Meals

Reasonable costs for meals for travelers while traveling for business purposes for the Chapter or while conducting the business of the Chapter will be reimbursed. Meal costs for business related participants will also be reimbursed. The location of the business meal does not change the reporting requirements. The same IRS

rules apply to meals taken locally or out of town. The IRS states that expenditures for meals cannot be lavish or extravagant.

Receipts should be requested for all meals, they are required to be submitted for reimbursement for meals over \$25. The itemized receipt is required in addition to the credit card slip, if a credit card was used to pay the bill.

The Chapter will reimburse the reasonable and actual cost of meals, including gratuities, while on business. The Chapter will reimburse for breakfast, lunch and/or dinner when there is a business reason why the traveler was unable to eat these meals at home during the normal mealtime or if these meals are not provided at the event for which the traveler is traveling.

The IRS requires that all requests for meal reimbursement must document the following information (regardless of cost):

- List of attendees (self if alone)
- The business purpose of the meal (topic of discussion)
- The cost (supported by receipt)
- The location
- The date
- Description of meal (i.e. lunch, dinner)

The Chapter does not reimburse on a "per diem basis", though limits can be set for daily maximums, based on the event to which the traveler is traveling and/or the location to which they are traveling. When a meal is included in the cost of a conference, the Chapter will not reimburse the traveler for the cost of a meal taken during that period (i.e. if traveler chooses not to attend the provided lunch, the Chapter will not pay for an alternative lunch taken).

If a traveler is dining out with a travel companion, only the cost of the traveler's meal may be charged. Shared items must be prorated.

Alcohol

Travelers are expected to act responsibly in relation to alcohol consumption while on a business trip. The cost of a beverage with dinner will be reimbursed as part of the meal expense. Drinks that are not associated with a meal, or drinks taken at a bar will NOT be reimbursed, except with a legitimate reason and to reasonable amount. Any extraordinary expenses require approval of the Responsible Executive and the Chief Financial Officer.

Snacks and other incidental items

Snacks, mini-bar, and other incidental items such as magazines, toiletries, and medicine are considered personal items and are not reimbursable.

Gratuities

Tips at the standard of 15% to 20% on meals are reimbursable. Tips on meals should be included as part of the cost of the meal on the travel expense report.

Reasonable tips to bellhops, maids, taxis, etc. are reimbursable and should be totaled and listed separately on the travel expense report.

Telephone

The Chapter does not reimburse for telephone charges made while traveling unless approved by the Responsible Executive. Telephone charges made from hotel landlines are extremely expensive and will not be reimbursed.

Cell Phones

The Chapter does not reimburse for mobile/cell phone charges.

Internet Access

In some cases it is critical for the Chapter's members to have access to the Internet while away on business. The Chapter's procedures must be followed to ensure access in the most secure and economical way. Members should consult with the Vice President of Technology for information on such access. Charges for Internet access in from hotels will be reimbursed to a maximum of \$15.00 per day.

Registration Fees

When a member is planning to attend a conference or other event authorized by the Chapter, all associated registration fees will be paid directly by the Chapter. An accounts payable voucher with the appropriate supporting documentation should be submitted to your area's Vice President for approval and then forwarded to the Chief Financial Officer for processing. Please allow enough time to process the accounts payable voucher and have your registration received by the deadline. If you must pay a registration fee directly and request reimbursement, a copy of your canceled check or a credit card receipt must be attached (this can be done through the travel reimbursement form.)

Travel Advances

When absolutely necessary, advances for the estimated cost of a business trip are available. Advances may be made up to 60 days before the incurring of expenses is anticipated. Requests should be made at least 14 days prior to the trip and the advance must be cleared within 14 days after returning from the trip. No new advance will be given until the previous advance is cleared. The IRS requires that advances must be cleared within 120 days or they are subject to taxation as income to the member.

Advances should only be requested when it is not possible to charge business expenses to a credit card or have the Chapter billed directly. Advances should not be requested for small, miscellaneous amounts (i.e. cabs, tolls, etc.) Those expenses should be paid by the member and reimbursed upon return from the trip.

To obtain a travel advance, complete a Request for Cash Advance form obtain a copy from the Finance Office. Provide the information needed, including the

reason an advance is needed. For any advance other than your participation in ALC, the Responsible Executive to which the expense will be charged must approve the advance before funds can be disbursed.

Local Expenses

The Chapter does not reimburse members for any local expenses incurred in the member's participation in Chapter activities or conducting Chapter business, with the following exceptions:

Meal expenses for Chapter events

To the extent possible, all meal arrangements for Chapter Meetings should be made in advance and charged to the Chapter credit card (maintained by the Finance Office) to eliminate the need for the member to put significant amounts of expense on their personal credit cards.

Meals for SIG/GIG meetings or other Chapter events should be obtained by the appropriate leader of the event and submitted for reimbursement through the normal process.

All meal expenses for meetings or events must comply with the then-current meal guidelines in place and be approved by the Responsible Executive prior to reimbursement.

Business Meals

A "business meal" is defined as a meeting that is held during mealtime where the main purpose of the meeting is Chapter business and a meal is served. In the case where members must meet during a customary dining hour to discuss Chapter business the reasonable cost of the meal will be reimbursed or may be charged to the Chapter. Routine get-togethers with colleagues, team members or other Chapter associates are not considered business meals. Business meals must have a stated business purpose.

Local Transportation

The Chapter does not reimburse members for any local mileage or transportation costs to attend meetings or for any other purpose.

Non-Reimbursable Expenses

The following items will NOT be reimbursed by the Chapter:

- Fines for parking or moving violations
- Personal entertainment, such as movies, health club fees, golf, other costs
- Laundry services (if trip is less than five days)
- Lost or stolen personal property (including cash)
- Costs incurred at home, such as childcare, pet care or lawn/home maintenance
- Personal expenses such as haircut, toiletries, clothing, etc.
- Costs incurred due to unreasonable failures to cancel transportation or hotel reservations
- Companion expenses (including travel, meals and additional driver costs on rental cars)
- Life, flight or baggage insurance
- Excess baggage charges for personal items (e.g. golf clubs, skis)
- Unnecessarily excessive costs (e.g. very expensive restaurants or exclusive hotels) not warranted by the circumstances. The IRS states that expenditures for meals/lodging cannot be lavish or extravagant.
- Charitable or political contributions
- Mini-bar items
- Alcohol not associated with a meal or fundraising activity
- Snacks, personal reading material
- Repairs to personal vehicles used for business travel
- Mobile/Cell Phone expenses
- Commuting costs between home and Chapter events or between home and your local airport.

Note: This list is not meant to be all-inclusive. Other items may be deemed non-reimbursable upon review by the Chief Financial Officer.

Expense Report

To obtain reimbursement for out of pocket travel or local expenses (those NOT directly billed to the Chapter) complete Expense Reimbursement Form (available on the Website or from the CFO). Travel reimbursement forms must be completed within 14 days of the return date of your trip and submitted with the required documentation to the Responsible Executive who must approve all expense reports prior to submission to the CFO. Local expenses must be submitted within 14 days of the expense being incurred and submitted to the Responsible Executive for approval prior to submission to the CFO. The CFO will complete the account number portion of the travel reimbursement form and deliver the form to accounts payable. Expenses submitted beyond the deadline are subject to rejection by the Chapter.

If a Travel Advance was provided, and a refund is due to the Chapter a check must be attached to the travel form. When a payment is due to the member a check will be generated within 15 days of receipt of the travel reimbursement form.

Approval

This travel policy approved and published, effective January 1, 2016 and remains in effect until superseded by authorization of the Chapter's Executive Board or Chief Financial Officer.

Steve Maul
Chief Financial Officer

Appendix 1

Responsible Executive for 2016

Event / Expense Type	Responsible Executive
Leadership Academy	TBD
Programming Chapter Meetings SIGs and GIGs Professional Development	Florida Starks
Atlanta Conference & Exposition (ACE)	Doug Samuels / Steve Maul
ATD International Conference and Exposition (ICE)	Doug Samuels / Steve Maul
ATD Leader Conference (ALC)	Doug Samuels
Routine Expenditures	Technology: Stephanie Smith Marketing/Comms: David Lusk Community Relations: Julie Padgett Member Services: Jennifer Williams

When in doubt, contact your Vice President or the CFO for approval ***before*** you expend money on behalf of the Chapter.