



## **TRAVEL ALLOWANCE POLICIES, PROCEDURES AND GUIDELINES** *(Approved Revision – February 27, 2009)*

### **PURPOSE:**

The GLAR expense reimbursement policies have been formulated to comply with the regulations of the Internal Revenue Service. Expenses must be actually incurred and documented by itemized receipts attached to the GLAR Expense Report in order to warrant reimbursement. GLAR Expense Reports must be signed by the authorized attendee requesting reimbursement and by a member of the Executive Committee. *(Note: Executive Committee member may not approve own Expense Report)*. “Trade Offs” (i.e., submission of an expense voucher for other expenditures in lieu of transportation, lodging and meals) do not meet the IRS criteria of “directly related” expenses and are therefore not reimbursable.

Cash/check advances for expenses are not provided to members. The Association will make every effort to reimburse attendees for authorized expenses, as per these Guidelines; within 10 (ten) working days from the date the expense report and all appropriate receipts are received at the Association. No reimbursement can be authorized for expense reports received at the Association after 30-days from the end date of the meeting. There will be reimbursement of travel expenses when meetings are held locally (defined as within 25 miles round trip) for the Association President, Executive Officer or appointed representative/staff. A legible, hand written, or typed report about the conference/convention/committee meeting must be submitted with expense report and made available to the Board of Directors at their next regular meeting following the conference / convention / committee. **No expenses will be reimbursed without a written report being submitted.**

A Task Force consisting of GLAR members, who do not currently serve on the Board of Directors, and who are appointed by the President, must recommend changes to these Travel Allowance, Policies, Procedures and Guidelines to the Board of Directors. The Chair of this Task Force shall be the Immediate Past President of the Board of Directors. Any members of the Board of Directors may attend the meetings and serve as advisors only. The Board of Directors must approve the recommended changes by a majority vote of Directors present and establish the date for the changes to become effective.

**PLEASE NOTE: THIS POLICY IS EFFECTIVE ONLY IF FUNDS ARE AVAILABLE THROUGH THE ASSOCIATION’S BUDGETING PROCESS OR APPROVAL BY A MAJORITY VOTE OF THE BOARD OF DIRECTORS.**

## **ELIGIBILITY:**

In order to be eligible for reimbursement, GLAR must be your primary Association. You must be elected to your position or your appointment must be approved by the Board of Directors for the position accepted and must be a member for 18 months or greater.

### **TAR Winter Meeting:**

Eligible Attendees are as follows Executive Officer, President, President-Elect, Secretary/Treasurer, Governmental Affairs Chair, TREPAC Chair, and TAR Director.

### **TAR Fall Convention:**

Eligible Attendees are as follows Executive Officer, President, President-Elect, Secretary/Treasurer, Governmental Affairs Chair, TREPAC Chair, and TAR Director.

### **TAR BOLC & PAC Orientation:**

Eligible Attendees are as follows Executive Officer, President-Elect, Secretary/Treasurer, Governmental Affairs Chair, TREPAC Chair, and TAR Director.

### **NAR Mid-Year Legislative Conference:**

Eligible Attendees are as follows Executive Officer, President, Governmental Affairs Chair, and Federal Political Coordinator (FPC).

### **NAR BOLC:**

Eligible Attendees are as follows Executive Officer and President-Elect.

### **NAR Fall Convention:**

Eligible Attendees are as follows Executive Officer and President-Elect.

### **12 PACK Semi-Annual Meetings:**

Eligible Attendees are as follows Executive Officer, President, President-Elect, Secretary/Treasurer, Governmental Affairs Chair, TREPAC Chair, and TAR Director.

### **TAR Hill Visit Advance Team:**

Eligible Attendees are as follows President, Governmental Affairs Chair and TREPAC Chair. Attendees should also serve as a Contact Team member.

### **TAR Spokesperson Training:**

Eligible Attendees are as follows Secretary/Treasurer and other officers provide that training has not been previously attended.

### **Region 3 Meetings:**

Eligible Attendees are as follows Executive Officer, President, President-Elect, Secretary/Treasurer, Governmental Affairs Chair, TREPAC Chair, TAR Director and Directors of the Association.

**Metroplex and Region 3 Installation Banquets:**

Eligible Attendees are as follows Executive Officer, President, President-Elect, Secretary/Treasurer, and Directors of the Association provided that no Officer is able to attend.

- Special Note: The Vice President will be eligible to travel and be reimbursed for the following meetings TAR Winter Meeting, TAR Fall Convention, TAR BOLC & PAC Orientation, TAR Spokesperson Training, Metroplex and Regional 3 Installation Banquets, and 12 PACK Semi-Annual Meetings. This Note will be removed in 2010 with the elimination of the Vice Presidential Position.

**Executive Officer:**

All expenses within the guidelines established below for Association Executive meetings sponsored by TAR and NAR pertaining to duties, responsibilities and training. Incidental meals pertaining to Association Business.

**Government Affairs/Education Coordinator:**

All expenses within the guidelines established below for Winter TAR Conference, Fall TAR Convention, and Fall PAC Orientation\* meeting and TAR 12 Pack Meetings. Mid-Year NAR Conference/Hill Visit and Fall NAR Convention. Government Affairs and Education meetings sponsored by TAR and NAR pertaining to duties, responsibilities and training as recommended by the Executive Officer. Cost of meal for Metroplex area associations' installation banquets. Cost of meal for annual TAR Region 3 meeting held at Metroplex location

**Association Staff:**

All expenses within the guidelines **for** meetings pertaining to training for job performance and representation of the Association as recommended by the Executive Officer.

**Association TAR & NAR Appointed Sub Committee & Task Force Members, Regional Representative, Political Coordinators, or Higher Elected Position:**

All expenses within the guidelines established below for TAR or NAR meetings pertaining to duties and responsibilities of the elected or appointed position.

To receive reimbursement for TAR or NAR participation, you must have been appointed/approved by the GLAR Board of Directors to serve in that elected/appointed position and do not receive reimbursement from TAR or NAR.

**Association TAR & NAR Committee Members:**

All expenses within the guidelines established below for Winter TAR Conference and Fall Convention, Mid-Year NAR Conference and Fall NAR Convention.

To receive reimbursement for TAR or NAR committee participation, you must have been appointed/approved by the GLAR Board of Directors to the TAR or NAR committee and must also serve on the same committee at the local level and do not receive reimbursement from TAR or NAR.

## **GENERAL REIMBURSABLE EXPENSES:**

All expenses are strictly based upon the number of days the person must be in attendance. If a person chooses to arrive early or remain after the conclusion of the meeting, the individual person will pay all additional expenses (lodging, meals, etc.). Reimbursement for attendance at the TAR Annual Convention will be the Governance Meetings and the 1<sup>st</sup> day of Convention.

Receipts must be **official receipts** from place where a service was received, with the date and amount. Receipts should be detailed and itemized. **Generic receipts will not be accepted.**

If more than one authorized attendee shares the same receipt, then the amounts must be broken down and noted on receipts. Any amount on a receipt that was used by someone other than a GLAR authorized attendee must be excluded entirely.

Only an authorized attendee may receive reimbursement for travel related expenses as per these guidelines.

If the Association prepays conference/convention registration fees, hotel reservations, *meals* and/or purchases air travel for authorized attendee and the attendee does not attend, for any reason, the authorized attendee must reimburse the Association for all expenses that are not refundable. Failure to reimburse the Association will result in non-reimbursement for future approved expenses paid by the authorized attendee until this matter is resolved.

### **Air Travel:**

Commercial air travel is reimbursed at the minimum advanced purchase rate coordinated through the Executive Officer. It is preferred that all airline ticket reservations be made by the Executive Officer. These reservations will be made to the specifications at the lowest cost to the Association. If the individual cancels the trip the Association must be reimbursed for the full cost of the ticket. If the Association made flight reservations and the individual chooses to drive, no reimbursement will be given for travel mileage if the flight reservation cannot be cancelled for a credit. If the Association made flight reservations and the person chooses to carpool with other authorized attendee(s) (does not drive), the Association must be reimbursed for the cost of the ticket within 30-days from the ending date of the meeting. Failure to reimburse the Association will result in non-reimbursement for future approved expenses paid by the authorized attendee until this matter is resolved.

If an authorized attendee, eligible for travel, wishes to make individual alternative travel arrangements (which deviate from normal practices), reimbursement will only be for the lesser of actual cost(s) that would have incurred if the normal travel practices have been followed.

**Airport Limo, Shuttle, Taxi, Bus:**

Actual cost to and from the airport and hotel only (receipts to be provided).

Tipping for taxi – up to 15% plus up to \$1.00 (or City prevailing rate) per bag/box for an unusual number of bags.

**Personal Auto:**

The owner of the vehicle used for the transportation will be reimbursed at the IRS allowable per mile limit. Mileage must be stated in writing and signed and dated by the vehicle owner. Car-pooling should be used whenever possible **and is expected**.

Mileage will only be reimbursed, per vehicle if, 1) you carpool to the meeting with authorized attendees as per these Guidelines; 2) do not have room expenses (stay with family/friends in the meeting locality); or, 3) meeting requires your attendance begin prior to required meetings of other authorized attendees or ends after required meetings of other authorized attendees. NOTE: Only an authorized attendee may receive reimbursement for travel related expenses as per these guidelines

Mileage reimbursement for the Executive Officer or Association Staff will include travel outside the immediate Lewisville, Flower Mound, Highland Village area when representing the Association at meetings or attending training and for delivery of the Association materials to member offices.

**Parking, Tolls:**

Actual cost (receipts to be provided whenever possible).

**Rental Cars:**

Only at your personal expense or as approved in advance of the meeting/event, by the Board of Directors.

**Lodging:**

Rooms are to be shared whenever possible. Actual cost of room up to the TAR/NAR negotiated special rate at the hotel based on single occupancy or double occupancy (if room shared by 2 REALTORS® and both attend meetings) will be charged to the Association for authorized attendees. This does not include those who choose a private room or who share a room with a non-REALTOR or REALTOR who is not participating in the meetings (*see below*). If other authorized attendees are attending the same meeting, rooms need to be shared when possible.

Any authorized attendee who chooses a private room will be responsible to pay for their private room and will be reimbursed by the Association for 50% of the cost of a single room and related taxes up to the TAR/NAR negotiated special single occupancy rate at the conference/convention hotel provided proper receipts and expense reports are submitted within 30-days of the ending date of the meeting and that no room is left with only a single occupant of the same sex.

No reimbursement will be made if submitted after 30-days from the ending date of the meeting.

Any authorized attendee who chooses to share a room with a non-REALTOR or REALTOR who is not participating in the meetings will be responsible to pay for their room and will be reimbursed by the Association for 50% of the cost of a single room and related taxes up to the TAR/NAR negotiated special single occupancy rate at the conference/convention hotel provided proper receipts and expense reports are submitted within 30-days of the ending date of the meeting. No reimbursement will be made if submitted after 30-days from the ending date of the meeting.

If you choose to stay at a different facility, it will be your responsibility to cancel any reservation GLAR has made for you to ensure reimbursement of other approved expenses.

Incidental tips for bellhops, maid service, etc. are reimbursable.

NOTE: Overnight lodging is not paid when meeting starts at or after **12:00 p.m.** and adjourns by 4:00 p.m., unless travel time exceeds three hours one way or commercial travel means will not accommodate a **12:00 p.m.** start time or a 4:00 p.m. ending time.

**Meals:**

Meals may be reimbursed based on the cumulative amount spent for the full trip, provided this amount does not exceed the total meal allowance for the full trip. Maximum recommended daily limit for meals (including tips) is \$50 provided itemized receipts are attached to the GLAR Expense Report. No reimbursement can be authorized for expense reports received after 30-days from the end date of the meeting. If the Association pre-pays for a full meal (excluding continental breakfasts and receptions), the authorized attendee may not be reimbursed for expenses for an alternate meal.

**Internet Access:**

May be reimbursed for the cost of connecting to the hotel internet service provided in their hotel room (one connection per room).

**Registration Fees:**

Registration Fees and Fees for Special Events, not to exceed \$100, (excluding TAR Installation Banquet) at TAR Winter Conference and TAR Fall Convention will be paid for Board of Directors attending (*who are not an authorized attendee as stated under Eligibility, above*). Transportation and lodging will be at the Director's own expense unless riding with or room sharing with an authorized attendee. Meals will be at the Director's own expense.

**Entertainment:**

The President, President-Elect, and the Executive Officer are authorized to determine when it is appropriate to entertain elected officials, business

associates or vendors for business purposes related to the Association's conduct of business. These expenses will be in the form of one restaurant receipt with the Association paying the bill. Names of those participating, positions, date, time and purpose of meeting are to be clearly stated and attached to the receipt.

Any member authorized by the President, President-Elect and the Executive Officer to entertain elected officials, business associates or vendors will be reimbursed for expenses, as stated in these Guidelines, provided the necessary receipts and expense reports are submitted to the Association within 30-days from the ending date of the meeting. Names of those participating, positions, date, time and purpose of meeting are to be clearly stated and attached to the receipt.

**Personal Expenditures:**

Personal expenditures are not reimbursable. Personal expenditures shall include but not be limited to:

- 1) Personal entertainment (In room movies, in room bar, side trips, tours or any other non-meeting or non-business functions)
- 2) Purchase of books, magazines or newspapers
- 3) Barber or beautician services
- 4) Golf fees
- 5) Excessive taxi fees
- 6) Phone calls
- 7) Gambling
- 8) Souvenirs
- 9) Dry Cleaning
- 10) Personal items
- 11) Expenses for personal items or services not related directly to official Association business.