



Emerald Coast Association of Realtors: Travel Policies

From Policy and Procedures: Pages 24-26

Reimbursable Member Travel Policy

1. Purpose

- Ensure compliance with minimum Internal Revenue Service (IRS) requirements.
- Ensure that members are reimbursed on a fair and equitable basis.
- Avoid undue record keeping and reimbursement delays.

2. General Guidelines

2.1 Deadlines and Dollar Limits:

All expenses must be submitted on a expense report (along with required receipts) within **45** days of the completed trip. Receipts are required for all expenditures. All receipts are required for air travel, lodging and car rentals regardless of amount. Once approved an expense report is approved and submitted to ECAR, ECAR will process and send reimbursement within 30 days.

2.2 Expense Reports:

Expenses for reimbursement must be filed on ECAR's Member Expense Report form (available **online**). The form must include the business purpose, date of travel, committee/task force, member name, address, and member signature. All applicable receipts must be attached, and the completed form sent to ECAR's chief staff executive for approval. The expense reports and applicable receipts can be sent to ECAR via scan, email, fax or regular mail.

ECAR will not reimburse expenses which are not in compliance with this policy or IRS requirements. If discrepancies are noted on the expense report, a memo will be attached to the member's reimbursement check noting the reasons for any adjustments to the reimbursable amount. Additionally, if there are special circumstances, the memo will include instructions on how to resubmit expense items. Exceptions are approved at the CEO or Treasurer's discretion. ECAR's CEO and Treasurer each have discretionary authority for amounts up to \$1,000. Amounts above \$1,000 require Board of Directors approval.

3. Reimbursable Expenses

The following expenses are reimbursable for members traveling on behalf of ECAR:

- Airline/Rail Transportation
- Car Rental
- Use of Personal Cars-Mileage and Parking
- Taxis Public Transportation/Ride Share/Uber
- Lodging (plus Wi-Fi if needed)
- Meals& Incidentals
- Guest Entertainment (President and CEO only)
- Tips

3.1 Airline Transportation

When booking their own travel, members must purchase seating in the Economy or Coach class of fares. Tickets should be purchased as early as possible (at least 21 days in advance except in unusual circumstances) to take advantage of the lowest cost fares. The additional cost for any premium class (first class, business class, economy plus, or premium or late booking or changes unless otherwise authorized,

etc.) is not reimbursable. A member can include personal travel in conjunction with an ECAR business trip; however, the member is responsible for payment of the **personal** portion of the trip. Checked and carry-on baggage fees (up to a total of 2 checked bags per trip) and fees related to seat assignment are reimbursable. However, overweight baggage fees are not reimbursable. Members will not be reimbursed for business use of frequent flyer miles or vouchers, vouchers for bumping, discount coupons or other instruments of value. Such discount instruments, if earned as a result of personally paid travel, should be used for subsequent personal travel. Convenience charges such as priority check-in or security fees, etc. are not reimbursable. Airline travel receipts must be submitted regardless of the expense amount. Refer to Section 2.

3.2 Car Rental

Rental cars are reimbursable when other methods of transportation are not cost effective. Staff executives must be consulted if a member needs to rent a car. If it is necessary to rent a car, the collision damage waiver must be purchased. This is to ensure that the member will not be liable for out-of-pocket expenses should an accident occur. Car rental receipts **must** be submitted regardless of expense amount. Refer to Section 2.

3.3 Use of Personal Vehicle-Mileage/Parking

Reimbursement will be based on reasonable costs, and the reimbursed amount will not be higher than applicable air travel costs. Mileage reimbursement is equal to the number of business miles driven multiplied by the IRS approved mileage rate. Gas used in a personal car is **not** reimbursed because the IRS includes this expense in the mileage reimbursement calculation. Actual costs of parking and tolls for approved business trips are reimbursable. Traffic fines and parking violations are **not** reimbursable.

3.4 Taxis / Public Transportation / Ride Share

Business related local transportation costs are reimbursable (ex. taxi, bus or local rail service) including limo/taxi costs to and from the airport. Receipts are required for all expenditures.

3.5 Lodging

Reimbursable lodging **is for room, resort fee, tax, and Wi-Fi**. Hotel receipts which include line-item expenditures and proof of payment **must** be submitted with expense report. Refer to Section 2.

Lodging arranged by ECAR for Executive Committee: Staff will advise of any exceptions. Should a member find it necessary to cancel hotel reservations, ECAR staff must be contacted during business hours (or the hotel if after hours) so ECAR does not incur “no show” charge.

3.6 Meals and Incidentals

ECAR reimburses traveling members for the reasonable cost of food, refreshments and incidentals (excluding laundry and valet services, toiletries, snacks/mini-bar items) **subject to a daily aggregate limit of \$100**. Costs of meals vary dependent on the geographic area and the member is expected to use prudence. Tips for meals should be included in the total cost of a meal. The member must track and report actual expenses incurred in order to be reimbursed. Receipts are required for all expenditures. Refer to Section 2.

3.7 Guest Entertainment

ECAR reimburses for guest entertainment expenses defined as those activities paid by the ECAR President or CEO, on the behalf of others, in the advancement of ECAR’s business goals and concerns subject to an **\$80 per person limit**. Per the IRS, the expense report **MUST** include the names of the guests and the business purpose.

3.8 Tips

Reasonable tips for regular business meetings and annual meetings are reimbursable. Note that tips are reported as part of the taxi or airport limousine fare and as part of meals on expense reports.

4. Non-Reimbursable Expenses

The following expenses are considered non-reimbursable for members traveling on behalf of ECAR:

- Personal Entertainment (i.e., in-room movies, airline headphones, books, magazines, etc.)
- Barber or Beautician Services
- Clothing
- Business use of frequent flyer miles and other discount instruments
- Cost of premium seating (i.e., first class, business class, economy plus, etc.)
- Overweight Baggage Fees
- Service fees related to traveler convenience (examples include costs for additional legroom, additional earning of miles, or express security clearance)
- Gas for personal vehicles (already covered by IRS mileage reimbursement rate)
- Traffic fines or parking violations

5. Travel Reimbursement Schedule

See ECAR's Annual Budget for Travel Reimbursement Schedule for maximum reimbursement levels and members eligible for reimbursement. See ECAR's financial documents **posted online**.