Jefferson County Community Foundation
Expense Reimbursement Policy
Adopted 9.30.09

## Board Member Expense Reimbursement

Whenever possible, board members are expected to bear all travel-related costs associated with attending board meetings, committee meetings, or discharging any other governance responsibilities assigned by the board chair. When a board member is unable to bear such costs, in whole or in part, with prior approval, appropriate receipts should be submitted to the chief executive of the Jefferson County Community Foundation.

Expenses should be properly documented on a reimbursement form with receipts attached. Expenses older than two months will not be reimbursed. Expense reports will be processed for payment in the next payment cycle if received after the 20th of the month.

## Employee Expense Reimbursement

Reimbursements for travel expenses, business meals or other pre-approved costs will be made only upon the receipt of a properly completed expense reimbursement form. All receipts must be attached and a brief description of the business purpose of the trip or meeting must be noted on the form. Expense reports will be processed for payment in the next payment cycle if received within two business days of the deadline. Expenses older than two months will not be reimbursed.

## Employee and Director Business Travel

An employee or member of the board of directions that has incurred pre-approved business-related expenses should complete an Expense Report in accordance with the following policies:

1. Identify each separately incurred business expense – do not group all expenses for one trip together.
2. With the exception of tips, tolls and reimbursed mileage, all business expenses must be supported with original invoices/receipts.
3. For lodging and any expenditure other than meals, vendor receipts/invoices must be submitted. Credit card charge slips are not adequate documentation.
4. For airfare, airline-issued receipts should be obtained. If this is not available, a combination of itinerary, credit card receipt and boarding passes will suffice.
5. Mileage may be reimbursed at the standard federal rates currently in effect for state employees.

6. The business purpose of each trip must be adequately explained on each report.
7. For all meals and other business expenditures, the following must be clearly identified:
    a. Names, and organization of all persons entertained
    b. The business purpose of the meal or other business event
8. All expense reports must be signed and dated.
9. All expense reports must be approved by employee's supervisor.
10. Only one expense report form should be prepared for each trip.

Employees and board members will not be reimbursed for expense reports not meeting the preceding criteria. If the Expense Report results in a balance due to Jefferson County Community Foundation, the employee must attach payment.

Reasonableness of Travel Costs

Jefferson County Community Foundation will reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

- Suites and other upgraded rooms at hotels shall not be allowed. Travelers should stay in standard rooms.
- Ask hotels for any available discounts – nonprofit, government or corporate rates.
- When utilizing rental cards, travelers should rent midsize or smaller vehicles; share rental cars whenever possible.
- Business-related long-distance telephone calls while away on business travel are permitted, but should be kept to a minimum. Expense reports should explain long-distance charges.
- Personal long-distance calls while away on business are limited to one call home to family. Personal calls in excess of this shall not be reimbursed.
- Whenever possible, travelers should utilize long-distance calling cards and avoid hotel's long-distance service.
- Reasonable tips for baggage handling shall be reimbursed. No receipts are required.

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

- Air travel should be at coach class. First class air travel will not be reimbursed.
- Memberships in airline flight clubs are not reimbursable.
- Cost of flight insurance is not reimbursable.
- Cost of upgrade certificates is not reimbursable.

- Cost of canceling or rebooking flights is not reimbursable, unless it can be show that it was necessary or required for legitimate business reasons.
- Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes. Jefferson County Community Foundation will not reimburse for the personal legs of a trip.

Spouse/Partner Travel

It is the policy of Jefferson County Community Foundation not to reimburse any employee or board member for separate travel costs associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.