

Wisconsin Access to Justice Commission

Reimbursement Policy

Adopted July 27, 2010

The purpose of this policy is to create a fair and uniform system of reimbursing business expenses incurred to support activities of the Wisconsin Access to Justice Commission.

General Provisions

Subject to the more specific provisions of this policy regarding particular types of expenses, board members and staff may be reimbursed only when the nature and amount of the expense has been provided for in a budget item approved by the board. This policy only applies to board members and Commission staff; others are not eligible for reimbursement under this policy unless pre-approval has been obtained from the Treasurer or the request is pursuant to a contract between the Commission and a service provider.

The Treasurer of the Commission may make an exception in the application of any one of the guidelines contained in this policy when it is in the best interests of the Commission. However, the principles on which this policy is based are generally believed to be sound and there should be few exceptions.

Expenses must be incurred and reimbursement requested under this policy. Travelers may not charge expenses to the Commission without consent of the Treasurer or a vote of the board, unless specifically authorized by line item in the budget. All items in the budget are subject to this reimbursement policy.

Receipts

Detailed receipts are required for all expenditures greater than or equal to \$25. Receipts for expenses less than \$25 should be presented if available. A charge card monthly statement does not constitute a receipt. In general, receipts should itemize charges. If receipts do not clearly identify the purchased item(s), you are required to detail the purchases on the reimbursement form. For meals, this includes a detail of items ordered and for lodging, a detail which itemizes room charges, room service, phone and other charges. In addition, requests involving more than one person must detail all individuals present. Documentation for automobile travel may include a printout from an appropriate online mapping service.

Approved Forms

All reimbursements shall be submitted on the forms which have been approved by the Finance Committee. Reimbursement requests must be received by Commission staff within the shorter of 60 days of the expense or 15 days of the fiscal year end. Requests received after this time frame may be disallowed. All forms must be accompanied by appropriate documentation. If the expenditure is appropriate and complete information is submitted, the request will be processed within 15 days of receipt.

Specific Provisions

(A) Meals and Alcohol

Reimbursement must represent the actual cost of the meal. Such costs shall be reimbursed to the extent they represent a reasonable expense. In general, "reasonable" will be influenced by locale and the circumstances. Reimbursements may include tips, up to 20% of the meal and tax claim. Reimbursements will be made while traveling away from the office or home: breakfast if the individual leaves home before 6:00 A.M.; lunch if the individual is required to leave their home or office before 10:30 A.M. and returns after 2:30 P.M.; dinner if the individual returns home after 8:00 P.M. Meals paid for family members will not be reimbursed by the Commission. No reimbursement is provided for meals concurrent with scheduled activities where meals are provided. Expenses for family members may not be billed to the

Commission and will not be reimbursed by the Commission. Travelers will not be reimbursed for any alcohol or tobacco expenses.

(B) Transportation

Travelers are expected to use the mode of travel that will result in the lowest reimbursement cost for the Commission while meeting the traveler's need to arrive and depart the event in a reasonable manner.

Airfare: The Commission will reimburse for up-to the 30-day non-refundable coach airfare on a commercial airline. Reimbursement will also be provided for a single checked bag airline fee on each flight. To the extent possible, travelers should make arrangements far enough in advance of a trip to obtain discount airfares. Travelers should use individual judgment while deciding whether to stay over a Saturday night in order to obtain a lower airfare. In making this decision, one must weigh the extra lodging, meal and other expenses associated with a Saturday night stay. The Commission recognizes that people have little enough personal time and does not require a stay over a Saturday night in order to save expenses. Airline receipt vouchers should be attached to the reimbursement request. There will be extraordinary circumstances where flights will need to be arranged at the last minute and there may be additional costs related to such emergency situations, however, these situations will be rare and will need the approval of the Treasurer. All benefits arising out of airline promotion programs such as frequent flier miles, credit vouchers, etc. shall remain the property of the staff or board member.

Automobiles: Mileage will be paid for business use of automobiles at the maximum tax free rate permitted by the IRS. Reimbursement will be based upon the actual mileage from the point of departure to the meeting or activity site. Staff will be reimbursed actual mileage from the lesser of work or home to the meeting or activity site. Board members and/or staff are encouraged to travel together if possible. Only the owner of the vehicle used will be reimbursed. No reimbursement will be permitted for personal travel engaged in while at a meeting site. As a condition of reimbursement, individuals are required to maintain appropriate liability insurance.

Car rentals: Renting a car at the traveler's destination is discouraged. Travelers are encouraged to use public transportation wherever possible at their destination. If it is necessary to rent a vehicle at the traveler's destination, prior approval must be obtained from the Treasurer. Rental expense will be limited to the reasonable cost of a compact vehicle or a vehicle of suitable size if more than one board member or staff person will be sharing the cost of the vehicle during a pre-authorized activity.

Transportation Options: If a traveler uses a personal vehicle instead of a plane for long distance travel, the Commission will only reimburse for the lesser of the automobile reimbursement or the 30-day coach airfare to the destination. The Commission will reimburse for long-distance bus or train transportation provided it is not significantly more expensive than air travel.

Travelers should use shuttles services for transportation to and from airports whenever possible. If two or more Commission travelers are involved, a taxi may be no more expensive than a shuttle service. The Commission reimburses for cabs around town, when reasonable. If city bus or subway service is convenient, travelers are urged to consider that as a less expensive alternative.

Parking fees and tolls will be reimbursed upon providing supporting documentation for the expense incurred. There will be no reimbursement for repairs, towing, citations or other expenses related to the maintenance of the vehicle.

(C) Registration Fees

To receive reimbursement under this policy for registration fees at conferences or other events, a person must receive prior authorization from the board or President to attend as a Commission member or as an authorized representative of the commission. Base registration fees will be reimbursed not including optional tours, etc. or registration for family members. Copies of meeting registrations should be attached to reimbursement forms.

(D) Hotels

The traveler shall stay at the designated hotel when possible in order to obtain the preferred rates. If travelers elect to stay at a facility other than the designated hotel when space is available at the designated hotel, they will be responsible for any costs in excess of the established rate. In the case of conventions and conferences, the designated hotel room rate will be used as the standard for determining the reimbursable rate.

Travelers will not be reimbursed for overnight stays prior to the beginning of scheduled activities unless they cannot arrive at the site of the activity on time by starting travel by 6:00 A.M. Reimbursement for overnight stays after official business, meetings or training sessions must be pre-approved by the Treasurer.

(E) Phone Calls, Tips, Movies, etc

Movies and other entertainment related expenses are considered to be personal expenses and will not be reimbursed.

The Commission will not reimburse for any telephone charges other than those charges related directly to Commission activities. Board members and staff are expected to pay for their own long distance and other access charges when the call relates to the members' business with their own office or their home. This policy shall apply to Internet access as well as audio calls.

Travelers will be reimbursed for reasonable tips paid to bellmen, taxi cab drivers, porter services at airports and the like. Tipping should be maintained at reasonable levels. Reimbursement may be denied for any tipping which is determined to be excessive or unreasonable.

(G) Travel Companions

Generally, the Commission does not reimburse for travel, lodging and meal expense for family members. However, if special medical circumstances require a traveling companion during travel on Commission business, prior to beginning travel, the traveler may request and the Treasurer may pre-approve expenditures to accommodate those special needs. Any such reimbursement will be reported as income to the traveler on Form 1099-Misc to the extent required by IRS regulations. In those circumstances, expenses for the travel companion (including a family member) will be charged to the same budget line item as that for the board or staff member.