

ORANGE COUNTY CHAPTER OF CALIFORNIA SOCIETY OF ENROLLED AGENTS CHAPTER POLICY ON REIMBURSEMENTS

The following Chapter policy on reimbursements shall become effective upon enactment, superseding all previous policies. It shall apply to all situations where reimbursements of lodgings and travel to Officers and Directors of the Chapter shall be authorized by specific decisions of the Board of Directors, as well as to Members who are not Board members but who shall be authorized by the Board of Directors to represent the Chapter at specific functions where this representation shall be of benefit to the Chapter membership.

The intent of reimbursement for lodgings and/or travel is to encourage Officers, Directors, and/or Members to join the Boards of either the California Society of Enrolled Agents (CSEA) or the National Association of Enrolled Agents (NAEA) as Board Members, to serve on a Committee, or attend a Committee Meeting of either organization, or to attend events or functions conducted by the CSEA or NAEA that will be of benefit to the Chapter and its members, by helping defray actual expenses.

In general, reimbursements for lodgings and travel shall be the lesser of the amount authorized by the Board or the actual expenses incurred by the individual or individuals. In the case of lodgings, reimbursements shall include the single occupancy rate of the establishment, including occupancy taxes, fees for telephone, parking and/or other services, if required to be included by the establishment. Optional services shall not be reimbursed. Lodging reimbursement shall be for one night's accommodation for each scheduled day of required activity attendance, such as CSEA or NAEA Board of Directors meeting, committee meeting, workshop, annual meeting or banquet.

For travel, reimbursement shall be for the lesser of coach air fare, including incidental ground transportation, special air fare pricing negotiated by either CSEA or NAEA, or actual driving expenses. Driving expenses shall be at the prevailing standard mileage rate as established by the Internal Revenue Service for the tax year involved.

In all instances, valid receipt or invoice originals shall accompany the request for reimbursement, which shall be on a form authorized by the Board or reasonable facsimile thereof. If no receipt or invoice is available, a detailed statement shall be submitted, itemizing the expenditures incurred and a justification for the reimbursement.

If the Officer, Director, or Member by virtue of his or her position on the Board of CSEA or of NAEA or as a Committee Chair of either shall be entitled to reimbursement from either CSEA or NAEA, then reimbursement by the Chapter shall be eliminated entirely or reduced to the extent of the excess of actual expenses over the reimbursement from CSEA or NAEA.

OFFICER, DIRECTOR, OR MEMBER TRAVELING ALONE

Reimbursements shall follow the general rule cited above.

OFFICER, DIRECTOR, OR MEMBER ACCOMPANIED BY SPOUSE, FAMILY MEMBER, OR GUEST

Reimbursement for lodgings and travel shall be in accordance with the general rule cited above as applying to the Officer, Director, or Member alone. The single room rate shall apply. Air travel reimbursement shall be for the individual only. Ground transportation reimbursement shall apply to the individual only. Driving reimbursement shall follow the above cited rule with respect to mileage.

In the event the guest offers to share the expenses of lodgings and/or travel, the reimbursement to the Officer, Director, or Member shall be reduced to the extent of the amount provided by the guest.

OFFICER, DIRECTOR, OR MEMBER ACCOMPANIED BY ANOTHER OFFICER, DIRECTOR, OR MEMBER

- a. If the primary Officer, Director, or Member is the one entitled to the reimbursement, and the accompanying Officer, Director, or member is traveling as a guest of the primary individual, the general rule shall apply to the primary Officer, Director, or Member.
- b. If the accompanying Officer, Director, or Member offers to share the expenses of lodgings and/or travel, then reimbursement to the primary Officer, Director, or Member shall be adjusted according to the general rule cited above.
- c. If the accompanying Officer, Director, or Member, is on the Board of either CSEA or NAEA and if he/she shall be entitled to reimbursement from either CSEA or NAEA respectively, then it is expected that the accompanying Officer, Director, or Member shall share this reimbursement with the primary Officer, Director, or Member, such that the Chapter reimbursement may be eliminated or reduced accordingly.
- d. If both the primary and the accompanying Officer, Director, or Member, by virtue of their respective positions on the Board of either CSEA or NAEA, or as Committee Chairs of either, shall be entitled to reimbursement from either CSEA or NAEA respectively, then Chapter reimbursements to either or both shall be eliminated entirely or reduced to the extent of the excess of actual expenses over the respective reimbursements.

Approved August 19, 1997; Revised July 21, 1998

