

CubingUSA Expense Reimbursement Policy

Version 1.0

Allowed Expenses	1
Approval	1
Expense Processes	2
Travel Expenses	3
General reminder to all volunteer staff	3
Lodging and Meals	3
Lodging and Meal Limits	3
Additional Lodging Expense Restrictions	4
Additional Meal Expense Restrictions	5
Personal Car Mileage	6
Car Rental	6
Flights	7
Public Transportation, Coaches, Trains, Taxis, and Ride-Share	7

Allowed Expenses

- CubingUSA will only grant expenses which are reasonable and necessary for conducting CubingUSA activities, with special limits for travel expenses.
- CubingUSA will only grant expenses as allowed by federal, state, and local law for non-profits.
- These policies form an “accountable plan”, which prevents expense reimbursements from becoming taxable salary.
- Expense categories include:
 - Equipment and supplies
 - Printing and shipping
 - Venue rental and services
 - Staff meals
 - Staff travel and lodging
 - Web services
 - Administrative, e.g. insurance and professional services

Approval

- The approval process for all Supported Competition expenses are explained in the Supported Competitions Policy.
- All other expenses must be approved in writing by CubingUSA Directors or Officers in accordance with relevant Policies and other Board decisions.

Expense Processes

- **Receipts are required for all expenses (except mileage).**
 - Scans or digital photos of receipts are sufficient.
 - Personal car mileage has special logging requirements (see below).
 - Expenses will not be granted without receipts or mileage logs.
- Direct expenses
 - The CubingUSA Treasurer can make direct payments to third parties, such as venues.
 - This is the preferred process for large expenses.
- Out-of-pocket expenses
 - All out-of-pocket expense reimbursement requests must be filed with the CubingUSA Treasurer within 30 days* of the transaction, with receipt.
 - Delegated reimbursement
 - CubingUSA Directors, Officers, Deputies, and Supported Competition Organizers may assist the Treasurer with reimbursement by aggregating expense requests from multiple people.
 - They must present all relevant receipts to the Treasurer, as well as the names of the people who incurred each expense.
 - They would then be responsible for properly distributing reimbursements they receive from the Treasurer, on behalf of CubingUSA.
- Advance payment
 - The CubingUSA Treasurer may provide an advance from CubingUSA to help pay for expenses that cannot be directly paid by CubingUSA for some reason.
 - Receipts should be submitted for all usage of advance funds within 30 days* of the transaction.
 - All excess funds not documented by receipts must be returned to CubingUSA within 60 days* of receiving the advance.

*The strict "accountable plan" limits for receipt submission and excess fund return are 60 days and 120 days, respectively, but CubingUSA requires the tighter deadlines unless there are extenuating circumstances as approved by the Treasurer.

Travel Expenses

General reminder to all volunteer staff

We are a non-profit organization. The reason we reimburse travel expenses is to enable volunteer staff to assist in our non-profit activities. We thank you in advance for helping us be frugal in our expenses.

Lodging and Meals

Lodging and Meal Limits

Daily "Lodging" and "Meal & Incidentals" expenses are limited to the amounts as determined to be reasonable by appropriate US gov't agencies on a per-city basis.

Look up the city in which the expense was incurred:

- In the 48 continental states:
 - US General Services Administration (GSA)
 - <https://www.gsa.gov/travel/plan-book/per-diem-rates>
 - Updates on Oct 1 of each year.
- In Hawaii, Alaska, and US Territories:
 - US Department of Defense
 - <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm> or
 - <http://www.defensetravel.dod.mil/site/perdiemFiles.cfm>
 - Updates on January 1 of each year.
- In foreign countries:
 - US State Department
 - https://aoprals.state.gov/web920/per_diem.asp

Supported Competitions Proposals should look up and note appropriate lodging and M&I maximums for the competition (which should be fixed for a given city).

Note that CubingUSA only reimburses expenses with receipts and does not grant a cash "per diem".

All expenses must be reasonable and necessary. The maximum amounts should not be treated as a target. CubingUSA Directors and Officers reserve the right to refuse reimbursements for expenses deemed unreasonable or unnecessary.

Additional Lodging Expense Restrictions

- Requirements:
 - If anyone not on official CubingUSA business (e.g. volunteer staff) is staying in the same room, expenses must be prorated to exclude their portion of the room.
 - No lodging may be expensed beyond the night before the first day or the night after the final day of an event.
 - Lodging requests should be proposed and approved in advance.
 - Minimum 2 people per hotel room.
 - Single occupancy rooms only allowed for one person in an odd-numbered group, or due to special situations.
 - Proposals must include:
 - Estimated staff count per night
 - Estimated room count and cost per night
 - Please provide explicit night-by-night breakdowns if number of staff who need lodging differs per night.
 - Example:

	Friday	Saturday	Sunday
# Staff	4	10	3
# Rooms, Price per room	1, \$100	3, \$150	1, \$120

- Recommended:
 - 3-4 people per room.
 - Single transaction for staff room block.
 - Separate individual reimbursements should be capped at corresponding fraction of staff room block (e.g. 1/4 of staff room cost per night if staff block is 4 per room).

Additional Meal Expense Restrictions

- No alcohol may be expensed.
- Meals should only be expensed on the days of events, not on the days before or after an event, even if they are travel days.
- Meals with others
 - You may only expense meals for people who are related to CubingUSA official business, such as volunteer staff.
 - If you pay for a meal with people unrelated to CubingUSA business, you must exclude that portion from your expenses.
 - The expense report should include the names of each individual whose meal is being expensed.
 - Exception: When expensing competition staff food (e.g. pizza), please include the estimated number of volunteer staff served.

Personal Car Mileage

These policies apply to driving your personal car on CubingUSA official business.

Special documentation rules apply.

- Gasoline costs are not directly reimbursed.
- Reimbursement is by mileage, at the standard IRS Mileage Rate for Charities
 - (14 cents per mile in 2018)
- Tolls may be reimbursed.
- Scope
 - Driving reimbursement allowed when using car to do competition-related business.
 - Driving reimbursement for travel to/from competition only if driving from > 50 miles away.
 - (i.e. We do not reimburse local driving.)
 - (Note that you may be able to file for tax deductions for any mileage you drive that you are NOT reimbursed for.)
- Documentation
 - Before driving
 - Must provide CubingUSA with a copy of active personal auto insurance policy before travel.
 - No personal vehicle driving expenses may be reimbursed without a record of the driver's personal auto insurance policy on file before travel.
 - Expense documentation
 - No receipt is necessary for mileage reimbursement.
 - Instead, the following must be provided each trip for reimbursement:
 - Name of Driver
 - License plate number
 - Date
 - Purpose of trip
 - Starting odometer reading
 - Ending odometer reading
 - Toll locations and amounts

Car Rental

We do not support expense reimbursements for car rentals at this time.

Flights

- CubingUSA Directors, Officers, Deputies, Supported Competition Organizers, and WCA Delegates traveling to or from CubingUSA Supported Competitions may request reimbursements for flights, if necessary for official CubingUSA business.
- Flights related to CubingUSA Supported Competitions must be approved as per the Supported Competitions Policy.
- All other flights must be approved in writing by the CubingUSA Executive Director, the CubingUSA Treasurer, or the CubingUSA Board of Directors.
- All flights will only be expensed at the Basic Economy or Economy Class level or equivalent. No expenses may be approved for any upgrades to Economy Plus, Business Class, or First Class levels or equivalent.
- Please book flights at least 14 days in advance of travel if possible.
 - Any flights booked within 7 days of travel require explicit authorization from the Executive Director, Treasurer, or the Board of Directors.

Public Transportation, Coaches, Trains, Taxis, and Ride-Share

- CubingUSA Directors, Officers, Deputies, Supported Competition Organizers, and WCA Delegates traveling to or from CubingUSA Supported Competitions may request reimbursements for these forms of transportation while on official CubingUSA business, with receipt.
- All transportation related to CubingUSA Supported Competitions must be approved as per the Supported Competitions Policy.
- All other reimbursements requests for transportation of these from or of forms not yet mentioned may be approved at the discretion of the CubingUSA Executive Director, the CubingUSA Treasurer, or the CubingUSA Board of Directors.
- Taxi and rideshare reimbursements are limited to a maximum of \$30 per day per person. Please consider using cheaper forms of transportation when possible.
 - For rides to or from long distance transit stations (e.g. airport, train station), exceptions to taxi and rideshare reimbursement limit may be allowed when explicitly pre-approved in writing.
 - Actual reimbursement amount may not exceed 150% of pre-approved estimate amount.