

Reimbursement Policy

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

General

Subject to the more specific provisions of this policy regarding particular types of expenses, 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 of Governors.

The Executive Director 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 Bar. However, the principles on which this policy is based are generally believed to be sound and there should be few exceptions. A member may ask the Finance Committee to review the Executive Director's decision not to award an exception.

Expenses must be incurred and reimbursement requested under this policy. Travelers may not charge expenses to the State Bar without consent of the Assistant Executive Director, or in the case of staff, the Department Director, unless specifically authorized by line item in the budget. All items in the budget shall be subject to this reimbursement expense policy. Subject to approval by the Finance Committee, State Bar Divisions, Sections and Committees may adopt their own, more restrictive, reimbursement provisions.

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, and other charges. In addition, requests involving more than one person must detail all individuals present.

Approved Forms

All reimbursements shall be submitted on the forms which have been approved by the Finance Committee. Reimbursement requests must be received by the Accounting Department 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.

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 State Bar.

Generally, meals are provided during activities of the State Bar and are not charged to the member. No

reimbursement is provided for meals concurrent with scheduled activities where meals are provided. Spouses or partners are often invited to attend certain scheduled meal functions, and these expenses will be billed to the member and will not be reimbursed by the Bar.

Travelers will not be reimbursed for any alcohol or tobacco expenses.

(B) Transportation

Airfare: The State Bar will reimburse for up-to the 30-day non-refundable coach airfare. 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 Bar recognizes that people have little enough personal time and do 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 Assistant Executive Director or Department Director. All benefits arising out of airline promotion programs such as frequent flier miles, credit vouchers, etc. shall remain the property of the staff or member. Use of a privately owned airplane must be authorized in advance by the Executive Director.

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. 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; and as a condition of reimbursement, individuals are required to maintain appropriate liability insurance.

Car rentals: Rental cars are discouraged. Travelers are encouraged to use public transportation wherever possible. If it is necessary to rent a vehicle, prior approval must be obtained from the Assistant Executive Director or Department Director. Rental expense will be limited to the reasonable cost of a compact vehicle or a vehicle of suitable size if more than one member will be sharing the cost of the vehicle during a pre-authorized activity.

Transportation Options: If a traveler uses a car instead of a plane for long distance travel (for personal reasons), the State Bar will only reimburse for the amount of the 30-day coach airfare to the destination. The State Bar will reimburse for bus or train transportation provided it is no more expensive than air travel.

Travelers should use shuttles or ride-hailing service for transportation to and from airports whenever possible. If two or more State Bar travelers are involved, a cab may be no more expensive than a shuttle service. The State Bar reimburses for cabs or ride-hailing services 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

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, 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. Overnight stays after official business, meetings or training sessions must be pre-approved by the Assistant Executive Director or Department Director.

(E) Movies, Tips, etc.

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

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. The Assistant Executive Director may deny reimbursement for any tipping which is determined to be excessive or unreasonable.

(F) Maximum Reimbursement for Certain Out of State Meetings

From time to time, the Finance Committee will set a maximum reimbursement amount for specific out of state meetings. Usually these are meetings of a recurring nature and frequently involve participation in American Bar Associations activities. For these meetings, volunteers will be reimbursed for actual expenditures up to the maximum set by the Finance Committee.

(G) Spouse Travel

Generally, the State Bar does not reimburse for travel, lodging and meal expense for spouses or partners with the exception of the spouse or partner of the current President. If special circumstances require a traveling companion, a member may request the Finance Committee pre-approve an exception to this policy to accommodate those special needs. Any such reimbursement will be reported as income to the traveler on Form 1099-Misc as required by IRS regulations. In those circumstances, expenses for the spouse, partner or required companion will be charged to the same budget line item as that for the member.

(Approved by the Finance Committee, August 2008; revised and approved by the Finance Committee, March 2021)