



AMERICAN PAYROLL ASSOCIATION

Las Vegas, NV • New York, NY • San Antonio, TX • Washington, DC

2017 NSB Travel and Expense Reimbursement Policy Guide

To maintain APA's fiscal responsibility, especially in today's economic climate, the following travel expenditure guidelines go into effect January 1, 2011, for the National Speakers Bureau. These guidelines are based upon IRS regulations and research of existing travel expenditure policies from across the nation.

Travel Guidelines

- 1) APA allows reimbursement for speakers to arrive the day prior to the seminar and to depart the afternoon of the last day of the class. If you have a problem finding a flight in or out of your destination city within these guidelines, please contact Linda Wallenborn for assistance prior to ticketing.
- 2) All speakers must use APA's official travel agency, Corporate Travel Planners (CTP) when making their travel arrangements for APA **or booked by Linda Wallenborn**. Airfare expenses booked through other agencies or on the internet will not be reimbursed.
- 3) All speakers need to schedule their arrival at their destination at least 12 hours before the seminar or in-house program begins.
Ex. If the seminar is scheduled to begin at 8 a.m. on Monday, then you must arrive no later than 8 p.m. on the Sunday prior.
- 4) APA prefers that you not book "last flights out" of your departure city prior to the seminar. This is to help ensure that if your flight is cancelled or delayed, or if you miss your flight, you can still make it to your destination on time.
- 5) If you have an emergency, please contact:
 - Angela Font, Assistant Manager of Speaker Administration at (210) 226-4600 ext. 2279

The meeting planner in charge of your seminar:

- Linda Wallenborn, Manager of Seminars and Speaker Administration at (210) 226-4600 ext. 2217 (Office) or (210) 861-8791 (Cell)

And for In House seminars:

- Your in house contact or administrator to let him/her know you will be late or are unable to teach.

Making your Travel Reservations

Please book your tickets **at least 21 days** before the event to secure the best fares.

The CTP Travel System is available 24 hours a day. However, it will only be available for final ticketing, Monday to Friday, 8:00 am – 5:30 pm CST.

When booking your airfare **the lowest airfares will always take precedence** over your preferred carrier. Please check APA's website for seminar locations and to determine the distance and travel time to the airport before booking your travel. (www.americanpayroll.org)

Once you are in the system and it has given you a list of choices, "click" on the "departure" button" so that the flights will be listed in the order of time. Remember to check all pages of flight results before booking your travel. (i.e. page 1-20, 21-40, etc.)

If Southwest Airlines is your choice for travel, please send Linda Wallenborn an e-mail with your proposed itinerary. **DO NOT BOOK SOUTHWEST TICKETS ON THE GET THERE SYSTEM.** Linda will book directly on the SW website.

**** Please note that when you use Southwest Airlines for travel to APA seminars, there are no travel agent fees, no bags fees and no change fees charged to the traveler/APA.**

Once you receive your final itinerary, you must have **pre-approval** from Linda Wallenborn for **any travel changes** in order to be reimbursed by APA. This includes any changes made at the counter for flights. Any changes made to your itinerary after it is final results in at least a **\$200 change fee**, plus the applicable current fare at the time of the change (with the exception of Southwest Airlines).

If you have not already used the CTP Travel System, e-mail Linda Wallenborn at lwallenborn@americanpayroll.org. Linda will have an account created for you and send you the appropriate instructions for use.

If you have questions or concerns about APA's travel agency, please contact Linda Wallenborn at lwallenborn@americanpayroll.org or at her office at (210) 281-3961.

Missed and Cancelled Flights

If you miss your flight or it is cancelled, please proceed as follows:

- See if the airline can accommodate you on another flight the same day.

During regular office hours:

- Call Linda Wallenborn at (210) 281-3961 to advise of your travel status.

After regular office hours:

If the airline can accommodate you on another flight the same day, call the CTP emergency after hours number to check for same day flights on another airline. The number is 1 (800) 441-6512.

Once you are connected you will need to give CTP the VIT code, which is SM592. (Please note that this information is listed on the last page of your itinerary as well.)

If CTP is unable to find you a flight out the same day, please call Linda Wallenborn at (210) 861-8791 (Cell)

Rental Cars

Car rentals require pre-approval by Linda Wallenborn. Due to car rental restrictions, you must pay for the vehicle and then submit it on your expense report. APA cannot prepay for a rental car in advance.

Business Expense Reimbursements

Each year an updated expense reimbursement form (i.e. expense report) is created with current reimbursement rates and procedures. The revision date is on the bottom of the form and is located on the [NSB website](#). Expense reports must be submitted **within 30 days of the incurred expense** to prevent a delay in payment. Approved expense reports are given to Accounts Payable, which processes the payment within 30 days of receipt by them. There are two Accounting payment cycles a month—on the 1st and 15th. To help you determine when your payment will be sent, please refer to the NSB website for Check Cut-Off schedule.

Expense Reports

- APA's preferred method for receiving expense reports is electronic. Scanned, signed copies of your expense reports are acceptable for reimbursement. This means that you can fax or e-mail your signed expense report with **legible** copies of the receipts for reimbursement.
- APA will reimburse for all meals/snacks for a total of **\$60 per day or the equivalent cumulative amount**. For example, if you teach a 5-day class \$60x5=\$300. So you cannot exceed \$300 per week on meals/snacks. You are to eat meals with participants when it's provided by APA – breakfast, lunch or dinner.

PLEASE NOTE: if your scanned expense report is illegible, we will request the originals be mailed which will cause a delay in payment. To help prevent any delays in payment, please follow these dos and don'ts.

Do:

- Use the designated speaker reimbursement forms. Even if you are staff, if you are speaking, you must use the speaker reimbursement form.
- Use the expense report spreadsheet for the current year. It contains the correct IRS mileage reimbursement rate.*
- Detail all expenses incurred – including your speaker fee (if applicable)
- Submit a separate expense reimbursement form for each class and/or course. The only time they can be combined is when you are teaching on a weekly track such as Payroll Tax Forum, Garnishments, Local Income Tax Compliance, Payroll Issues for Multi-State Employers, Preparing for Year-End, and Government Year-End. **PLEASE NOTE:** In-houses presented for separate companies must always be on separate reports.
- Include your mailing address in the section provided at the bottom of every expense report. This is the address that Accounting will use to mail your payments. Accounting may not have the latest address on file so to help ensure timely payment you must fill out this section.

*Expense reports using obsolete formats will be returned, causing payment delays.

Don't:

- **Forget to submit an expense report before the end of the calendar year.** Any outstanding expense reports not received by the end of the calendar year **will not be paid**.
- Include missing expenses from one event on an expense report for another event. If an item was inadvertently left off an expense report, submit a separate supplemental expense report for the event.
- List items that do not have receipts. If a receipt is missing, state this in the “Other Charges-Further Explanation” section of the spreadsheet and provide the details (date, place, and amount). Or include these details in chronological order along with your receipts.

Hard Copies of Expense Reports:

If you choose to send hardcopies of your expense reports, please forward them to:

Angela Font
Assistant Manager of Speaker Administration
American Payroll Association
660 North Main Ave, Suite 100
San Antonio, TX 78205

Meal Guidelines

- All meals must have original receipts, including meals under \$10 whenever possible. If an original receipt is not available (i.e., street vendors, vending machines, etc.) the expense must be documented on the expense report in the “Other Charges-Further Explanation” section. For meals under \$10, non-itemized receipts are acceptable but only if itemized charge card receipts or restaurant receipts are not available from the restaurant. You must also include the name of the restaurant, city, date, and amount along with the non-itemized receipt to provide complete substantiation. Non-itemized receipts are not acceptable for meals over \$10.
- Tips may not exceed 20% of the cost of the meal (do not include room service charges when calculating the tip).
- If your spouse or a guest travels with or meets you at your on-site location, the APA will not pick up their meal expenses.
- If you choose to dine with participants, APA staff or Board members, you will only be reimbursed for your meal. Pre-approval from Angela Font is required for any exception considerations.

Reimbursable Expenses:

- Airline baggage handling and storage fees
- APA business calls made using personal cell phones or calling cards, or APA business-related phone calls and faxes, including those necessary to obtain transportation and confirm hotel reservations and one call home each day. Calls to your principle business will not be reimbursed. Submit phone bill copy and note reimbursable phone calls with name and purpose
- Gratuities to porters, bellhops and other service personnel
- Ground transportation (rental car (when pre-approved), taxi, bus, subway, etc.)

PLEASE NOTE: Please try to keep transportation costs to a minimum whenever possible

- Parking and tolls (Cash or credit card payments only)
- Mileage for trips made in personal car for business purposes. Complete the Mileage Log on the 2nd page of the expense report for reimbursement. Use of personal car must be pre-approved. If airfare is less expensive than the mileage at the IRS business mileage rate, the airfare cost will be reimbursed
- Valet parking with pre-approval by Angela Font (rental car or your pre-approved vehicle)
- Daily Newspaper

Non-Reimbursable Expenses:

- Over \$60 per day in meals
- ATM fees
- Barbers, hairdressers, manicures/pedicures
- Clothing or toiletry items
- Charge card delinquency or interest charges
- Internet connections
- Purchase of luggage and briefcases
- Medical expenses while traveling
- Magazines, books, and other personal reading materials (except for a daily newspaper)
- Mini-bar refreshments
- Parking tickets or traffic violations
- Personal entertainment (museum tickets, show tickets, movies, etc.)
- Personal telephone calls in excess of one per day
- Recreational expenses
- Fitness centers, saunas, massage
- Shoe shines
- Souvenirs or personal gifts
- Spouse's or dependents' transportation, lodging and meal expenses
- Travel accident insurance premiums
- U.S. traveler's check fees

Receipts:

Tips for Scanning: Before scanning, attach receipts in chronological order on an 8.5" by 11" paper using tape or glue. Be careful not to tape over any lettering on the receipt. (For small receipts, place the tape on the back). Do not use staples or highlight on your receipts since that will make the scanned copy more difficult to read.

Hotel Receipts:

All expenses associated with the seminar – hotel rental, food/beverage will be paid directly by APA through our corporate credit cards. Your room and tax will be charged to APA's Master Account. The hotel will require your personal credit card to pay for your incidentals.

Whenever you stay at a hotel for APA business purposes, try to obtain a hotel folio for your stay. Attach the folio to the back of the supporting documents, but do not include the amount in your expense report totals other than amounts for incidentals that are reimbursable under this policy.

Questions:

Please contact:

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- Angela Font at (210) 226-4600 ext. 2279